

Auditing Procedures Report

Issued under P.A. 2 of 1968, as amended and P.A. 71 of 1919, as amended.

Local Unit of Government Type <input type="checkbox"/> County <input type="checkbox"/> City <input type="checkbox"/> Twp <input type="checkbox"/> Village <input checked="" type="checkbox"/> Other		Local Unit Name West Mi Shoreline Regional Dev. Comm.	County Muskegon
Fiscal Year End 9/30/07	Opinion Date 1/22/08	Date Audit Report Submitted to State 1/28/08	

We affirm that:

We are certified public accountants licensed to practice in Michigan.

We further affirm the following material, "no" responses have been disclosed in the financial statements, including the notes, or in the Management Letter (report of comments and recommendations).

YES NO

Check each applicable box below. (See instructions for further detail.)

1. ☒ ☐ All required component units/funds/agencies of the local unit are included in the financial statements and/or disclosed in the reporting entity notes to the financial statements as necessary.
2. ☐ ☒ There are no accumulated deficits in one or more of this unit's unreserved fund balances/unrestricted net assets (P.A. 275 of 1980) or the local unit has not exceeded its budget for expenditures.
3. ☒ ☐ The local unit is in compliance with the Uniform Chart of Accounts issued by the Department of Treasury.
4. ☒ ☐ The local unit has adopted a budget for all required funds.
5. ☒ ☐ A public hearing on the budget was held in accordance with State statute.
6. ☒ ☐ The local unit has not violated the Municipal Finance Act, an order issued under the Emergency Municipal Loan Act, or other guidance as issued by the Local Audit and Finance Division.
7. ☒ ☐ The local unit has not been delinquent in distributing tax revenues that were collected for another taxing unit.
8. ☒ ☐ The local unit only holds deposits/investments that comply with statutory requirements.
9. ☒ ☐ The local unit has no illegal or unauthorized expenditures that came to our attention as defined in the *Bulletin for Audits of Local Units of Government in Michigan*, as revised (see Appendix H of Bulletin).
10. ☒ ☐ There are no indications of defalcation, fraud or embezzlement, which came to our attention during the course of our audit that have not been previously communicated to the Local Audit and Finance Division (LAFD). If there is such activity that has not been communicated, please submit a separate report under separate cover.
11. ☒ ☐ The local unit is free of repeated comments from previous years.
12. ☒ ☐ The audit opinion is UNQUALIFIED.
13. ☒ ☐ The local unit has complied with GASB 34 or GASB 34 as modified by MCGAA Statement #7 and other generally accepted accounting principles (GAAP).
14. ☒ ☐ The board or council approves all invoices prior to payment as required by charter or statute.
15. ☒ ☐ To our knowledge, bank reconciliations that were reviewed were performed timely.

If a local unit of government (authorities and commissions included) is operating within the boundaries of the audited entity and is not included in this or any other audit report, nor do they obtain a stand-alone audit, please enclose the name(s), address(es), and a description(s) of the authority and/or commission.

I, the undersigned, certify that this statement is complete and accurate in all respects.

We have enclosed the following:	Enclosed	Not Required (enter a brief justification)	
Financial Statements	<input checked="" type="checkbox"/>		
The letter of Comments and Recommendations	<input type="checkbox"/>	No comments or recommendations.	
Other (Describe)	<input checked="" type="checkbox"/>	Single Audit	
Certified Public Accountant (Firm Name) BRICKLEY DELONG		Telephone Number 231-726-5800	
Street Address 316 MORRIS AVE., SUITE 500		City MUSKEGON	State MI
		Zip 49443	
Authorizing CPA Signature <i>Timothy D. Arter, CPA</i> for Brickley DeLong, PLLC		Printed Name TIMOTHY D. ARTER	License Number 10253

West Michigan Shoreline Regional
Development Commission

REPORT ON FINANCIAL STATEMENTS
(with required supplementary information)

Year ended September 30, 2007

West Michigan Shoreline Regional Development Commission

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WEST MICHIGAN SHORELINE REGIONAL DEVELOPMENT COMMISSION

Management's Discussion and Analysis

As management of the West Michigan Shoreline Regional Development Commission (Commission), we present to the readers of the Commission's financial statements this overview and analysis of the financial activities of the West Michigan Shoreline Regional Development Commission for the fiscal year ended September 30, 2007. We encourage you to consider the information presented in these financial statements along with the additional information that has been furnished in this letter.

FINANCIAL HIGHLIGHTS

- The Commission's net assets increased by \$64,853 from \$134,644 to \$199,497.
- During the year, the Commission's total expenses were \$1,033,604. Of this amount, \$859,057 (78%) was funded with federal and state grants, \$162,930 (15%) was funded with direct charges to local municipalities, and the remainder came from membership dues and investment earnings.

OVERVIEW OF THE FINANCIAL STATEMENTS

The discussion and analysis is intended to serve as an introduction to the Commission's basic financial statements. The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also contains required supplementary and other supplemental information in addition to the basic financial statements themselves.

Government-wide Financial Statements

The government-wide financial statements are designed to provide the reader with a broad overview of the Commission's finances. These statements are similar to those of a private sector business.

The Statement of Net Assets presents information on all of the Commission's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the Commission is improving or deteriorating.

The Statement of Activities presents information showing how the Commission's net assets changed during the fiscal year. All changes in net assets are reported when the event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Fund Financial Statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Commission, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Commission has one category of funds—governmental funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current sources and uses of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. This information may be useful in evaluating a governmental entity's short-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison.

The West Michigan Shoreline Regional Development Commission maintains one individual governmental fund, the General Operations Fund.

Notes to Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The reader is encouraged to include the reading of this section in any attempt to analyze and understand these statements.

Other Information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Commission's budgetary information as it relates to the actual revenues and expenditures for the General Operations Fund.

Government-wide Financial Analysis

The first table presented below is a summary of the government-wide statement of net assets for the Commission. As stated earlier, the net assets may be used as an indicator of a government's financial health. As of September 30, 2007, the Commission's net assets from governmental activities totaled \$199,497.

In examining the composition of these net assets, the reader should note that a portion of governmental activities net assets are invested in capital assets (i.e., office furniture and equipment). These assets are used to provide services to the Commission's members, and they are not available to pay salaries, operational expenses or fund capital projects. The unrestricted net assets for governmental activities actually depict a balance of \$182,319. This represents the amount of discretionary resources that can be used for general governmental operations.

The most significant change occurring between fiscal year 2006 and 2007 on the Statement of Net Assets was an increase in current assets and current liabilities. These increases are due to the activity in the new Homeland Security grant.

WEST MICHIGAN SHORELINE REGIONAL DEVELOPMENT COMMISSION**Management's Discussion and Analysis****Net Assets**

	Governmental Activities	
	2007	2006
Assets		
Current assets	\$ 325,384	\$ 229,057
Capital assets	17,178	19,787
Total assets	342,562	248,844
Liabilities		
Current liabilities	143,065	114,200
Net assets		
Invested in capital assets	17,178	19,787
Unrestricted	182,319	114,857
Total net assets	\$ 199,497	\$ 134,644

Governmental activities net assets increased by \$64,853 (48%) during the 2007 fiscal year. The following table depicts this occurrence which will be discussed in more detail later in this analysis.

Change in Net Assets

	Governmental Activities	
	2007	2006
Revenues		
Program revenues		
Charges for services	\$ 162,930	\$ 156,731
Operating grants and contributions	859,057	536,148
General revenues		
Membership dues	76,370	76,367
Unrestricted investment earnings	100	-
Total revenues	1,098,457	769,246
Expenses		
Land use planning	48,437	115,878
Housing and community development	2,663	4,686
Economic development	72,389	74,946
Transportation planning	427,746	328,696
Homeland Security	288,629	-
General administration	193,740	223,435
Total expenses	1,033,604	747,641
Change in net assets	64,853	21,605
Net assets - Beginning	134,644	113,039
Net assets - Ending	\$ 199,497	\$ 134,644

Governmental Activities. Program revenues and expenses fall into the following major categories:

Land Use Planning – This category includes local contributions for several local land planning projects. The activity in this area is down due to the completion of the Muskegon County Strategic Infrastructure Plan in the previous year. In addition, the Commission received a Planning Assistance Grant for West Michigan Joint Planning Commission and Comprehensive Plan which accounted for the majority of activity in this category.

Economic Development – This category includes the annual Economic Development Administration (EDA) Partnership Planning Grant. The decrease in this category is due to a small decrease in the amount of the grant awarded.

Transportation Planning – The Michigan Department of Transportation (MDOT) funds include annual Metropolitan Planning Organization planning grant, the Areawide Air Quality Improvement Program, the Asset Management Program, the Regional Transportation Program, and the Higher Education Area Access Study. Activity in this category is up due to increases across several grants.

Homeland Security – As the Fiduciary for the Region 6 Homeland Security Governing Board, the Commission is the grantee for the 2006 Homeland Security grant. The purpose of the grant is to provide federal pass through funds for preventing, deterring, responding to and recovering from incidents of national significance. The increase in operating grant and contributions is due in large part to the addition of this grant.

General administration expenses vary from year to year depending on the level of staffing and project load.

Financial Analysis of the Government's Funds

As stated earlier in this discussion and analysis, the Commission uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds. The focus of the Commission's governmental fund is to provide information on near-term inflows, outflows, and balances in spendable resources. Such information is useful in assessing the Commission's financing requirements. In particular, unreserved fund balances or the lack thereof, may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the 2007 fiscal year, the General Operations Fund reported a fund balance of \$208,537, an increase of \$67,281. The Commission receives a significant portion of its funding from grants, charges for services, and membership dues. The unreserved fund balance was \$199,858. Unreserved fund balance represents 19% of the General Operations Fund's fiscal expenditures.

WEST MICHIGAN SHORELINE REGIONAL DEVELOPMENT COMMISSION

Management's Discussion and Analysis

General Operations Fund Budget

During the current fiscal year, the Commission did not make any significant budget amendments. Budget variances occurred in state and federal revenues because of grants that were not completed by year end. Expenditure variances are due primarily to the Homeland Security Grant being fully budgeted, but not being fully spent by year end. For the year ended September 30, 2007, the change in net assets in the General Operations Fund was \$67,281 over budget.

Capital Assets

The Commission's investment in capital assets for its governmental activities as of September 30, 2007 totaled \$17,178 (net of accumulated depreciation). This investment in capital assets includes computer equipment and office furniture and equipment.

During the year ended September 30, 2007, the Commission replaced one piece of office equipment. Depreciation expense for the year was \$6,836.

Capital Assets (Net of Accumulated Depreciation)

	Governmental Activities	
	2007	2006
Computer equipment	\$ 12,200	\$ 12,200
Office furniture and equipment	4,978	7,587
Total	<u>\$ 17,178</u>	<u>\$ 19,787</u>

Additional information on the Commission's capital assets can be found in Note D of the "Notes to the Financial Statements" of this report.

Long-Term Debt

At the end of the fiscal year, the Commission had total debt outstanding of \$26,218 consisting entirely of compensated absences.

General Economic Overview

The Commission is dedicated to maintaining services at current levels. This will be accomplished by new initiatives that will enable the Commission to serve local governments in new and innovative ways.

On December 17, 2007 the Commission was approved by the Region 6 Homeland Security Governing Board to continue as its Fiduciary for the 2007 grant. A contractual agreement between the Commission and Region 6 Homeland Security Governing Board will be signed. An agreement will also be signed between the Commission and the Michigan State Police for the Commission to be grantee of the grant.

WEST MICHIGAN SHORELINE REGIONAL DEVELOPMENT COMMISSION

Management's Discussion and Analysis

In its capacity as fiduciary, the Commission is the conduit through which federal funds pass through to the Region 6 Homeland Security Board. Project applications are submitted to the Commission, evaluated, authorization obtained and payment made. Cash accounts and inventory records are maintained. In addition, it is expected that the expertise that the Commission has in regional planning will be utilized for Region 6 Homeland Security planning projects.

Other than the Homeland Security grant, the Commission expects its other funding sources to remain comparable to the previous year.

Requests for Information

This financial report is designed to provide a general overview of the West Michigan Shoreline Regional Development Commission's finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the West Michigan Shoreline Regional Development Commission, 316 Morris Avenue, Suite 340, P.O. Box 387, Muskegon, MI 49443, or call (231) 722-7878.

BRICKLEY DELONG

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

January 22, 2008

Board of Commissioners
West Michigan Shoreline Regional
Development Commission
Muskegon, Michigan

We have audited the accompanying financial statements of the governmental activities and major fund of West Michigan Shoreline Regional Development Commission as of and for the year ended September 30, 2007, which collectively comprise the Commission's basic financial statements as listed in the table of contents. These financial statements are the responsibility of West Michigan Shoreline Regional Development Commission's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of West Michigan Shoreline Regional Development Commission, as of September 30, 2007, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards* we have also issued our report dated January 22, 2008, on our consideration of West Michigan Shoreline Regional Development Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages i - vi and 19 are not a required part of the basic financial statement but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

BRICKLEY DELONG

Board of Commissioners
West Michigan Shoreline Regional
Development Commission
January 22, 2008
Page 2

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise West Michigan Shoreline Regional Development Commission's basic financial statements. The accompanying supplemental financial information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Brickley DeLong, PLC

West Michigan Shoreline Regional Development Commission
STATEMENT OF NET ASSETS
September 30, 2007

ASSETS

	Governmental activities
CURRENT ASSETS	
Cash	\$ 111,693
Due from other governmental units	205,012
Prepaid items	<u>8,679</u>
Total current assets	325,384
 NONCURRENT ASSETS	
Capital assets, net	
Depreciable	<u>17,178</u>
Total assets	342,562
	LIABILITIES AND NET ASSETS
CURRENT LIABILITIES	
Accounts payable and accrued liabilities	94,068
Due to other governmental units	11,839
Deferred revenue	10,940
Compensated absences	<u>26,218</u>
Total current liabilities	<u>143,065</u>
 NET ASSETS	
Invested in capital assets	17,178
Unrestricted	<u>182,319</u>
Total net assets	<u><u>\$ 199,497</u></u>

The accompanying notes are an integral part of this statement.

West Michigan Shoreline Regional Development Commission
STATEMENT OF ACTIVITIES
For the year ended September 30, 2007

<i>Functions/Programs</i>	<u>Expenses</u>	<u>Program Revenue</u>		Net (Expense)
		<u>Charges for</u>	<u>Operating grants</u>	Revenue and
		<u>services</u>	<u>and contributions</u>	Changes in
				Net Assets
				<u>Governmental</u>
				<u>activities</u>
Governmental activities				
Land use planning	\$ 48,437	\$ 51,098	\$ 13,297	\$ 15,958
Housing and community development	2,663	-	-	(2,663)
Economic development	72,389	35,669	57,620	20,900
Transportation planning	427,746	76,163	490,538	138,955
Homeland Security	288,629	-	297,602	8,973
General administration	193,740	-	-	(193,740)
Total governmental activities	<u>\$ 1,033,604</u>	<u>\$ 162,930</u>	<u>\$ 859,057</u>	(11,617)
General revenues				
Membership dues				76,370
Unrestricted investment earnings				<u>100</u>
Total general revenues				<u>76,470</u>
Change in net assets				64,853
Net assets at October 1, 2006				<u>134,644</u>
Net assets at September 30, 2007				<u>\$ 199,497</u>

The accompanying notes are an integral part of this statement.

West Michigan Shoreline Regional Development Commission

BALANCE SHEET

Governmental Fund

September 30, 2007

	General Operations Fund
ASSETS	
Cash	\$ 111,693
Due from other governmental units	205,012
Prepaid items	<u>8,679</u>
Total assets	<u><u>\$ 325,384</u></u>
LIABILITIES AND FUND BALANCE	
Liabilities	
Accounts payable	\$ 76,280
Accrued liabilities	17,788
Due to other governmental units	11,839
Deferred revenue	<u>10,940</u>
Total liabilities	116,847
Fund balance	
Reserved for prepaid items	8,679
Unreserved	<u>199,858</u>
Total fund balance	<u>208,537</u>
Total liabilities and fund balance	<u><u>\$ 325,384</u></u>

The accompanying notes are an integral part of this statement.

West Michigan Shoreline Regional Development Commission
**RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS**
September 30, 2007

Total fund balance—governmental funds	\$	208,537
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Amounts reported for governmental activities in the Statement of Net Assets
are different because:

Capital assets used in governmental activities are not financial resources and
are not reported in the governmental funds.

Cost of capital assets	\$	76,630	
Accumulated depreciation		<u>(59,452)</u>	17,178

Long-term liabilities, including compensated absences, are not due and payable in the current period and therefore are not reported in the governmental fund.		<u>(26,218)</u>
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Net assets of governmental activities in the Statement of Net Assets	\$	<u><u>199,497</u></u>
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The accompanying notes are an integral part of this statement.

West Michigan Shoreline Regional Development Commission
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Governmental Fund
For the year ended September 30, 2007

	General Operations Fund
REVENUES	
Intergovernmental revenues	
Federal	\$ 767,326
State	91,731
Local	239,400
Total revenues	<u>1,098,457</u>
EXPENDITURES	
Current	
Land use planning	64,395
Housing and community development	3,537
Economic development	96,172
Transportation planning	569,470
Homeland Security	297,602
Total expenditures	<u>1,031,176</u>
Net change in fund balance	67,281
Fund balance at October 1, 2006	<u>141,256</u>
Fund balance at September 30, 2007	<u><u>\$ 208,537</u></u>

The accompanying notes are an integral part of this statement.

West Michigan Shoreline Regional Development Commission
**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES**
For the year ended September 30, 2007

Net change in fund balance—governmental fund	\$	67,281
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report outlays for capital assets as expenditures; in the Statement of Activities, these costs are depreciated over their estimated useful lives.

Depreciation expense	\$	(6,836)	
Capital outlay		<u>4,227</u>	(2,609)

Compensated absences are reported on the accrual method in the Statement of Activities and reported as expenditures when financial resources are used in the governmental funds.

		<u>181</u>
Change in net assets of governmental activities	\$	<u><u>64,853</u></u>

The accompanying notes are an integral part of this statement.

West Michigan Shoreline Regional Development Commission
NOTES TO FINANCIAL STATEMENTS
September 30, 2007

NOTE A—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of West Michigan Shoreline Regional Development Commission (Commission) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the Commission's accounting policies are described below.

Reporting Entity

The Commission is a voluntary association of the counties of Lake, Mason, Muskegon, Newaygo and Oceana. The Commission was organized to implement and coordinate various area-wide planning functions, to serve as a regional conduit for federal and state grants affecting local governments, to provide professional and technical expertise not readily available to local governments and to operate certain specialty programs affecting multiple governments spread out over a large geographical area. The operations of the Commission are financed primarily by federal, state and local grants and membership contributions. The Commission does not have the power to levy taxes and, accordingly, its level of operations is dependent upon the amount of voluntary membership contributions received that can be used for local matching funds for grant participation programs.

Generally accepted accounting principles require that if the Commission has certain oversight responsibilities over other organizations, those organizations should be included in the Commission's financial statements. Since no organizations met this criteria, none are included in the financial statements.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the Commission. Governmental activities, which normally are supported by intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The Commission has no business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirement of a particular function or segment. Revenues not properly included among program revenues are reported instead as general revenues.

The Commission has only one fund, the General Operations Fund, which is a governmental fund.

West Michigan Shoreline Regional Development Commission
NOTES TO FINANCIAL STATEMENTS—CONTINUED
September 30, 2007

NOTE A—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES—Continued

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Reimbursements due for expenditure-driven grants are accrued as revenue at the time the expenditures are made, or when received in advance, deferred until expenditures are made. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

The Commission reports the following major governmental fund:

The General Operations Fund is used to control the expenditures of various federal, state and local monies distributed to the Commission, to be expended according to various grant and professional service agreements.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Government Accounting Standards Board.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues.

When both restricted and unrestricted resources are available for use, it is the Commission's policy to use restricted resources first, then unrestricted resources as they are needed.

Assets, Liabilities and Net Assets or Equity

Deposits and Investments

The Commission's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

The Commission reports its investments in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Under this standard, certain investments are valued at fair value as determined by quoted market prices or by estimated fair values when quoted market prices are not available. The standard also provides that certain investments are valued at cost (or amortized cost) when they are of a short-term duration, the rate of return is fixed, and the Commission intends to hold the investment until maturity.

West Michigan Shoreline Regional Development Commission
NOTES TO FINANCIAL STATEMENTS—CONTINUED
September 30, 2007

NOTE A—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES—Continued

Assets, Liabilities and Net Assets or Equity—Continued

Deposits and Investments—Continued

The Commission has adopted an investment policy in compliance with State of Michigan statutes. Those statutes authorize the Commission to invest in obligations of the United States, certificates of deposit, prime commercial paper, securities guaranteed by United States agencies or instrumentalities, United States government or federal agency obligation repurchase agreements, bankers acceptances, state-approved investment pools and certain mutual funds.

Receivables and Payables

All trade receivables are shown net of allowance for uncollectibles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Equipment is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Computer equipment	5
Office furniture and equipment	7

Compensated Absences

Commission employees are granted vacation and sick leave in varying amounts based on length of service. Upon termination, employees are paid for unused vacation at their current rates. Sick leave pay does not vest with the employee and is payable only in the event of absences due to illness. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

West Michigan Shoreline Regional Development Commission
NOTES TO FINANCIAL STATEMENTS—CONTINUED
September 30, 2007

NOTE A—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES—Continued

Assets, Liabilities and Net Assets or Equity—Continued

Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures.

Indirect Cost Allocation

Indirect costs are distributed to the programs pursuant to a cost allocation plan as required by OMB A-87. Indirect costs are distributed based on direct payroll charged to programs.

The Commission submits a request for a provisional rate to its oversight agency at the beginning of each year. This rate is required to be audited. The comparison of the provisional and audited rate for the year ended September 30, 2007 is as follows:

	Provisional rate		Audited results	
Fringe benefit cost	54.04	%	49.78	%
Indirect cost	33.30	%	37.28	%

Computation of the fringe benefit and indirect cost rate is presented on pages 52 and 53 of this report.

NOTE B—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the governmental fund. All annual appropriations lapse at fiscal year end.

The Commission follows these procedures in establishing the budgetary information provided in the financial statements:

- a. Prior to September 30, the Board of Directors reviews a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
- b. The budget is legally enacted through passage of a resolution before October 1.

West Michigan Shoreline Regional Development Commission
NOTES TO FINANCIAL STATEMENTS—CONTINUED
September 30, 2007

NOTE B—STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY—Continued

Budgetary Information—Continued

- c. Supplemental appropriations, when required to provide for additional expenditures, are matched by additional anticipated revenues or an appropriation of available fund balance and must be approved by the Board of Directors.

The appropriated budget is prepared by function. Budgets are also adopted on a project by project basis as a management tool. The legal level of budgetary control is the function level.

Excess of Expenditures Over Appropriations

During the year ended September 30, 2007, actual expenditures exceeded appropriations for indirect costs by \$18,467. These overexpenditures were funded with available fund balance.

NOTE C—DEPOSITS AND INVESTMENTS

Interest rate risk. The Commission does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit risk. State law limits investments in commercial paper and corporate bonds to the two highest classifications issued by nationally recognized statistical rating organizations (NRSROs). The Commission has no investment policy that would further limit its investment choices.

Concentration of credit risk. The Commission does not have a concentration of credit risk policy. Concentration of credit risk is the risk of loss attributed to the magnitude of the Commission investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized.

Custodial credit risk - deposits. In the case of deposits, this is the risk that in the event of a bank failure, the Commission's deposits may not be returned to it. As of September 30, 2007, \$27,915 of the Commission's bank balance of \$151,300 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Custodial credit risk - investments. The Commission does not have a custodial credit risk policy for investments. This is the risk that, in the event of the failure of the counterparty, the Commission will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

Foreign currency risk. The Commission is not authorized to invest in investments which have this type of risk.

West Michigan Shoreline Regional Development Commission
NOTES TO FINANCIAL STATEMENTS—CONTINUED
September 30, 2007

NOTE D—CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2007 was as follows:

	Balance October 1, 2006	Additions	Deductions	Balance September 30, 2007
Capital assets, being depreciated:				
Computers	\$ 30,224	\$ 4,227	\$ 5,500	\$ 28,951
Office furniture and equipment	47,679	-	-	47,679
Total capital assets, being depreciated	77,903	4,227	5,500	76,630
Less accumulated depreciation:				
Computers	18,024	4,227	5,500	16,751
Office furniture and equipment	40,092	2,609	-	42,701
Total accumulated depreciation	58,116	6,836	5,500	59,452
Capital assets, net	\$ 19,787	\$ (2,609)	\$ -	\$ 17,178

Depreciation expense was charged to functions as follows:

General administration	\$ 6,836
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NOTE E—DEFERRED REVENUE

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the year, all deferred revenue in the governmental funds was unearned grant revenue.

NOTE F—NOTE PAYABLE TO BANK

The Commission has an unsecured line of credit with borrowings limited to \$50,000 and interest payable monthly at the prime rate plus one percent expiring June 2008.

There was no balance outstanding as of September 30, 2007.

West Michigan Shoreline Regional Development Commission
NOTES TO FINANCIAL STATEMENTS—CONTINUED
September 30, 2007

NOTE G—LONG-TERM DEBT

Summary of Changes in Long-Term Liabilities

The following is a summary of long-term liabilities activity for the Commission for the year ended September 30, 2007.

	Balance October 1, 2006	Additions	Reductions	Balance September 30, 2007	Due within one year
Compensated absences	\$ 26,399	\$ 33,783	\$ 33,964	\$ 26,218	\$ 26,218

NOTE H—OTHER INFORMATION

Risk Management

The Commission is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Commission manages its liability and property risk by participating in Michigan Municipal Risk Management Authority (MMRMA), a public entity risk pool providing property and liability coverage to its participating members. The Commission pays an annual premium to MMRMA for its insurance coverage. The MMRMA is self-sustaining through member premiums and provides, subject to certain deductibles, occurrence-based casualty coverage for each incident and occurrence-based property coverage to its members by internally assuring certain risks and reinsuring risks through commercial companies. Various deductibles are maintained to place the responsibility for small charges with the insured. Settled claims resulting from these risks have not exceeded insurance coverage in any of the past three fiscal years.

The Commission carries commercial insurance for workers' compensation and employee health and accident insurances. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal and state government. Any disallowed claims, including amounts already collected, may constitute a liability to the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the Commission expects such amounts, if any, to be immaterial.

West Michigan Shoreline Regional Development Commission
NOTES TO FINANCIAL STATEMENTS—CONTINUED
September 30, 2007

NOTE H—OTHER INFORMATION—Continued

Leases

The Commission conducts operations in an office facility under an operating lease that expires in July 2010. The lease requires current monthly rentals of \$4,126 and the payment of certain occupancy costs. Rent expense was \$48,293 for the year ended September 30, 2007. The Organization also leases an automobile. Lease expense was \$5,566 for the year ended September 30, 2007. The future minimum lease payments for these leases are as follows:

<u>Year ending</u> <u>September 30,</u>	<u>Amount</u>
2008	\$ 54,273
2009	52,754
2010	<u>43,762</u>
	<u>\$ 150,789</u>

NOTE I—EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS

Pension Plan

Plan Description. The West Michigan Shoreline Regional Development Commission is in an agent multiple-employer defined benefit pension plan with the Municipal Employees Retirement System (MERS). The Plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to Plan members and beneficiaries. Act No. 427 of the Public Acts of 1984 of the State of Michigan assigns the authority to establish and amend the benefit provisions of the plans that participate in MERS to the respective employer entities; that authority rests with the West Michigan Shoreline Regional Development Commission. A copy of the complete financial report and required supplemental information can be obtained by writing to:

West Michigan Shoreline Regional
Development Commission
316 Morris Avenue, Suite 340
Muskegon, MI 49443

Funding Policy. Plan members are not required to contribute to the plan. The Commission is required to contribute at an actuarially-determined rate depending upon position. There is currently an actuarially-determined moratorium on Commission contributions.

West Michigan Shoreline Regional Development Commission
NOTES TO FINANCIAL STATEMENTS—CONTINUED
September 30, 2007

NOTE I—EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS—Continued

Annual Pension Cost. For the year ended September 30, 2007, the Commission had no annual pension cost. The required contribution was determined as part of the December 31, 2005 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 8 percent investment rate of return (net of administrative expenses), (b) projected salary increases ranging from 0 percent to 8.4 percent, and (c) 4.5 percent per year compounded annually attributable to inflation. The actuarial value of plan assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period.

Three-Year Trend Information

<u>Year ended</u>	<u>Approximate Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
09/30/05	\$ -	100 %	\$ -
09/30/06	-	100	-
09/30/07	-	100	-

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Funding Progress

(Dollar amounts in thousands)

<u>Actuarial valuation date</u>	<u>Actuarial value of assets</u>	<u>Actuarial Accrued Liability (AAL) Entry Age</u>	<u>Unfunded AAL (UAAL)</u>	<u>Funded ratio</u>	<u>Covered payroll</u>	<u>UAAL as a percentage of covered payroll</u>
12/31/04	\$ 2,992	\$ 1,974	\$ 1,018	152 %	\$ 448	- %
12/31/05	3,184	2,048	1,135	155	448	-
12/31/06	3,415	2,234	1,181	153	396	-

Deferred Compensation Plan

The Organization offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all full-time Organization employees at their option, permits participants to defer a portion of their salary until future years. The deferred compensation is not available to participants until termination, retirement, death or unforeseeable emergency.

The Plan has created a trust for the exclusive benefit of the Plan's participants and beneficiaries under rules provided in Internal Revenue Code Section 401(f).

NOTE J—ECONOMIC DEPENDENCY

Michigan Department of Transportation and Michigan State Police grants account for 52 percent and 35 percent of general operations revenue, respectively.

REQUIRED SUPPLEMENTARY INFORMATION

West Michigan Shoreline Regional Development Commission
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE

General Operations Fund
For the year ended September 30, 2007

	Budgeted amounts			Variance with final budget- positive (negative)
	Original	Final	Actual	
REVENUES				
Intergovernmental revenues				
Federal	\$ 4,221,360	\$ 4,221,360	\$ 767,326	\$ (3,454,034)
State	91,762	91,762	91,731	(31)
Local	297,933	297,933	239,400	(58,533)
Total revenues	4,611,055	4,611,055	1,098,457	(3,512,598)
EXPENDITURES				
Current				
Salaries and wages	332,426	332,426	336,894	(4,468)
Fringe benefits	186,175	186,175	164,963	21,212
Contractual services	176,675	176,675	165,789	10,886
Indirect costs	168,619	168,619	187,086	(18,467)
Travel	20,586	20,586	22,628	(2,042)
Supplies	3,475	3,475	4,382	(907)
Other	3,723,099	3,723,099	149,434	3,573,665
Total expenditures	4,611,055	4,611,055	1,031,176	3,579,879
Net change in fund balance	\$ -	\$ -	67,281	\$ 67,281
Fund balance at October 1, 2006			141,256	
Fund balance at September 30, 2007			\$ 208,537	

OTHER SUPPLEMENTAL INFORMATION

West Michigan Shoreline Regional Development Commission
COMBINING CUMULATIVE STATEMENT OF REVENUES AND EXPENDITURES
 General Operations Fund
 For the year ended September 30, 2007

	Total	West Michigan Information Center 1801	Local Government Services 1900	Muskegon Areawide Plan Implementation 1958	Blue Lake Township Land Use Plan 1986	West Michigan Joint Planning Commission and Comprehensive Plan 1990	Bridgeton Township Flood Mitigation Plan 1991	Regional Indicators Project 1992	Green Infrastructure Project 1993
Revenues									
Intergovernmental revenues									
Federal	\$ 840,201.68	\$ -	\$ -	\$ 4,805.00	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -
State	91,731.27	-	-	-	-	-	-	-	-
Local	<u>259,866.72</u>	<u>0.63</u>	<u>276.14</u>	<u>18,468.52</u>	<u>6,837.14</u>	<u>41,445.24</u>	<u>27,959.47</u>	<u>10,121.17</u>	<u>5,357.90</u>
Total revenues	<u>\$ 1,191,799.67</u>	<u>\$ 0.63</u>	<u>\$ 276.14</u>	<u>\$ 23,273.52</u>	<u>\$ 6,837.14</u>	<u>\$ 81,445.24</u>	<u>\$ 27,959.47</u>	<u>\$ 10,121.17</u>	<u>\$ 5,357.90</u>
Expenditures									
Personnel	\$ 405,844.27	\$ -	\$ -	\$ 10,114.34	\$ 2,639.84	\$ 36,077.38	\$ 12,917.85	\$ 4,867.56	\$ 2,495.37
Fringe benefits	<u>202,791.51</u>	<u>-</u>	<u>-</u>	<u>5,399.68</u>	<u>1,514.17</u>	<u>19,652.58</u>	<u>6,659.67</u>	<u>2,354.29</u>	<u>1,206.95</u>
	608,635.78	-	-	15,514.02	4,154.01	55,729.96	19,577.52	7,221.85	3,702.32
Contractual	165,788.77	-	-	-	-	-	-	-	-
Indirect	236,043.96	-	-	6,658.37	1,875.30	23,717.15	8,137.43	2,731.18	1,400.16
Travel	25,496.38	-	-	27.66	17.92	166.30	65.65	162.51	186.00
Supplies	5,446.73	-	157.14	92.31	-	287.87	158.16	-	-
Other	<u>150,388.05</u>	<u>0.63</u>	<u>119.00</u>	<u>981.16</u>	<u>789.91</u>	<u>1,543.96</u>	<u>20.71</u>	<u>5.63</u>	<u>69.42</u>
Total expenditures	<u>\$ 1,191,799.67</u>	<u>\$ 0.63</u>	<u>\$ 276.14</u>	<u>\$ 23,273.52</u>	<u>\$ 6,837.14</u>	<u>\$ 81,445.24</u>	<u>\$ 27,959.47</u>	<u>\$ 10,121.17</u>	<u>\$ 5,357.90</u>

West Michigan Shoreline Regional Development Commission
COMBINING CUMULATIVE STATEMENT OF REVENUES AND EXPENDITURES—CONTINUED
 General Operations Fund
 For the year ended September 30, 2007

	City of Grant Mapping 1994	Housing and Community Development 2238	Economic Development Program 5139	Economic Development Program 5140	Higher Education Area Access Study 6364	Metropolitan Transportation Program Management 6365	Metropolitan Transportation Data Assistance 6366	Metropolitan Transportation Planning 6367	Transit Planning 6368
Revenues									
Intergovernmental revenues									
Federal	\$ -	\$ -	\$ 80,128.00	\$ 18,860.10	\$ 56,000.00	\$ 29,873.64	\$ 87,787.32	\$ 152,216.01	\$ 16,689.23
State	-	-	-	-	14,000.00	-	-	-	-
Local	<u>799.57</u>	<u>3,537.78</u>	<u>53,556.89</u>	<u>12,573.40</u>	<u>536.53</u>	<u>6,659.75</u>	<u>19,570.47</u>	<u>33,933.78</u>	<u>4,172.31</u>
Total revenues	<u>\$ 799.57</u>	<u>\$ 3,537.78</u>	<u>\$ 133,684.89</u>	<u>\$ 31,433.50</u>	<u>\$ 70,536.53</u>	<u>\$ 36,533.39</u>	<u>\$ 107,357.79</u>	<u>\$ 186,149.79</u>	<u>\$ 20,861.54</u>
Expenditures									
Personnel	\$ 155.00	\$ 1,559.16	\$ 59,478.82	\$ 13,788.46	\$ 15,505.12	\$ 16,163.41	\$ 52,325.17	\$ 87,761.98	\$ 10,322.76
Fringe benefits	<u>84.80</u>	<u>754.13</u>	<u>32,337.44</u>	<u>6,705.36</u>	<u>7,691.14</u>	<u>7,670.13</u>	<u>25,122.31</u>	<u>41,762.42</u>	<u>4,898.49</u>
	239.80	2,313.29	91,816.26	20,493.82	23,196.26	23,833.54	77,447.48	129,524.40	15,221.25
Contractual	-	-	-	-	39,000.00	-	-	-	-
Indirect	114.75	874.85	35,809.21	7,735.39	8,170.18	9,061.40	29,456.47	49,620.48	5,640.29
Travel	-	20.27	3,953.94	1,883.65	-	1,786.31	3.12	1,749.50	-
Supplies	-	195.50	922.09	284.37	164.98	711.15	24.86	936.68	-
Other	<u>445.02</u>	<u>133.87</u>	<u>1,183.39</u>	<u>1,036.27</u>	<u>5.11</u>	<u>1,140.99</u>	<u>425.86</u>	<u>4,318.73</u>	<u>-</u>
Total expenditures	<u>\$ 799.57</u>	<u>\$ 3,537.78</u>	<u>\$ 133,684.89</u>	<u>\$ 31,433.50</u>	<u>\$ 70,536.53</u>	<u>\$ 36,533.39</u>	<u>\$ 107,357.79</u>	<u>\$ 186,149.79</u>	<u>\$ 20,861.54</u>

West Michigan Shoreline Regional Development Commission
COMBINING CUMULATIVE STATEMENT OF REVENUES AND EXPENDITURES—CONTINUED
 General Operations Fund
 For the year ended September 30, 2007

	Areawide Air Quality Improvement Plan 6369	Regional Transportation 6370	Asset Management Program 6371	Homeland Security 7002	Rapid Response Team 7003	Citizen Corp 7004
Revenues						
Intergovernmental revenues						
Federal	\$ 56,240.10	\$ -	\$ -	\$ 290,660.60	\$ 2,391.68	\$ 4,550.00
State	-	37,973.91	39,757.36	-	-	-
Local	14,060.03	-	-	-	-	-
Total revenues	<u>\$ 70,300.13</u>	<u>\$ 37,973.91</u>	<u>\$ 39,757.36</u>	<u>\$ 290,660.60</u>	<u>\$ 2,391.68</u>	<u>\$ 4,550.00</u>
Expenditures						
Personnel	\$ 30,139.57	\$ 17,756.93	\$ 16,458.56	\$ 15,316.99	\$ -	\$ -
Fringe benefits	14,663.14	8,690.68	8,228.87	7,395.26	-	-
	<u>44,802.71</u>	<u>26,447.61</u>	<u>24,687.43</u>	<u>22,712.25</u>	<u>-</u>	<u>-</u>
Contractual	-	-	4,633.03	122,155.74	-	-
Indirect	16,892.13	9,944.69	9,230.30	8,974.23	-	-
Travel	336.51	94.02	1,196.70	13,846.32	-	-
Supplies	599.72	686.40	-	225.50	-	-
Other	7,669.06	801.19	9.90	122,746.56	2,391.68	4,550.00
Total expenditures	<u>\$ 70,300.13</u>	<u>\$ 37,973.91</u>	<u>\$ 39,757.36</u>	<u>\$ 290,660.60</u>	<u>\$ 2,391.68</u>	<u>\$ 4,550.00</u>

West Michigan Shoreline Regional Development Commission
COMBINING STATEMENT OF REVENUES AND EXPENDITURES - CURRENT YEAR
 General Operations Fund
 For the year ended September 30, 2007

	Total	West Michigan Information Center 1801	Local Government Services 1900	Muskegon Areawide Plan Implementation 1958	Blue Lake Township Land Use Plan 1986	West Michigan Joint Planning Commission and Comprehensive Plan 1990	Bridgeton Township Flood Mitigation Plan 1991	Regional Indicators Project 1992	Green Infrastructure Project 1993	City of Grant Mapping 1994
Revenues										
Intergovernmental revenues										
Federal	\$ 767,325.51	\$ -	\$ -	\$ -	\$ -	\$ 13,296.92	\$ -	\$ -	\$ -	\$ -
State	91,731.27	-	-	-	-	-	-	-	-	-
Local	239,399.89	0.63	276.14	6,109.54	764.29	14,741.16	13,378.95	10,025.41	5,357.90	444.00
Total revenues	<u>\$ 1,098,456.67</u>	<u>\$ 0.63</u>	<u>\$ 276.14</u>	<u>\$ 6,109.54</u>	<u>\$ 764.29</u>	<u>\$ 28,038.08</u>	<u>\$ 13,378.95</u>	<u>\$ 10,025.41</u>	<u>\$ 5,357.90</u>	<u>\$ 444.00</u>
Expenditures										
Personnel	\$ 336,894.01	\$ -	\$ -	\$ 2,639.57	\$ -	\$ 12,856.27	\$ 6,430.94	\$ 4,867.56	\$ 2,495.37	\$ -
Fringe benefits	164,963.40	-	-	1,276.69	-	6,947.53	3,110.47	2,354.29	1,206.95	-
	501,857.41	-	-	3,916.26	-	19,803.80	9,541.41	7,221.85	3,702.32	-
Contractual	165,788.77	-	-	-	-	-	-	-	-	-
Indirect	187,086.39	-	-	1,496.71	-	6,600.47	3,610.16	2,731.18	1,400.16	-
Travel	22,628.22	-	-	12.46	-	66.74	50.29	66.75	186.00	-
Supplies	4,381.88	-	157.14	-	-	103.54	158.16	-	-	-
Other	149,434.35	0.63	119.00	684.11	764.29	1,463.53	18.93	5.63	69.42	444.00
Total expenditures	<u>\$ 1,031,177.02</u>	<u>\$ 0.63</u>	<u>\$ 276.14</u>	<u>\$ 6,109.54</u>	<u>\$ 764.29</u>	<u>\$ 28,038.08</u>	<u>\$ 13,378.95</u>	<u>\$ 10,025.41</u>	<u>\$ 5,357.90</u>	<u>\$ 444.00</u>

West Michigan Shoreline Regional Development Commission
COMBINING STATEMENT OF REVENUES AND EXPENDITURES - CURRENT YEAR—CONTINUED
 General Operations Fund
 For the year ended September 30, 2007

	Housing and Community Development 2238	Economic Development Program 5139	Economic Development Program 5140	Higher Education Area Access Study 6364	Metropolitan Transportation Program Management 6365	Metropolitan Transportation Data Assistance 6366	Metropolitan Transportation Planning 6367	Transit Planning 6368
Revenues								
Intergovernmental revenues								
Federal	\$ -	\$ 38,759.91	\$ 18,860.10	\$ 56,000.00	\$ 29,873.64	\$ 87,787.32	\$ 152,216.01	\$ 16,689.23
State	-	-	-	14,000.00	-	-	-	-
Local	<u>3,537.78</u>	<u>25,978.17</u>	<u>12,573.40</u>	<u>536.53</u>	<u>6,659.75</u>	<u>19,570.47</u>	<u>33,933.78</u>	<u>4,172.31</u>
Total revenues	<u>\$ 3,537.78</u>	<u>\$ 64,738.08</u>	<u>\$ 31,433.50</u>	<u>\$ 70,536.53</u>	<u>\$ 36,533.39</u>	<u>\$ 107,357.79</u>	<u>\$ 186,149.79</u>	<u>\$ 20,861.54</u>
Expenditures								
Personnel	\$ 1,559.16	\$ 30,506.19	\$ 13,788.46	\$ 15,505.12	\$ 16,163.41	\$ 52,325.17	\$ 87,761.98	\$ 10,322.76
Fringe benefits	<u>754.13</u>	<u>16,485.54</u>	<u>6,705.36</u>	<u>7,691.14</u>	<u>7,670.13</u>	<u>25,122.31</u>	<u>41,762.42</u>	<u>4,898.49</u>
	2,313.29	46,991.73	20,493.82	23,196.26	23,833.54	77,447.48	129,524.40	15,221.25
Contractual	-	-	-	39,000.00	-	-	-	-
Indirect	874.85	15,647.30	7,735.39	8,170.18	9,061.40	29,456.47	49,620.48	5,640.29
Travel	20.27	1,329.58	1,883.65	-	1,786.31	3.12	1,749.50	-
Supplies	195.50	133.88	284.37	164.98	711.15	24.86	936.68	-
Other	<u>133.87</u>	<u>635.59</u>	<u>1,036.27</u>	<u>5.11</u>	<u>1,140.99</u>	<u>425.86</u>	<u>4,318.73</u>	<u>-</u>
Total expenditures	<u>\$ 3,537.78</u>	<u>\$ 64,738.08</u>	<u>\$ 31,433.50</u>	<u>\$ 70,536.53</u>	<u>\$ 36,533.39</u>	<u>\$ 107,357.79</u>	<u>\$ 186,149.79</u>	<u>\$ 20,861.54</u>

West Michigan Shoreline Regional Development Commission
COMBINING STATEMENT OF REVENUES AND EXPENDITURES - CURRENT YEAR—CONTINUED
 General Operations Fund
 For the year ended September 30, 2007

	Areawide Air Quality Improvement Plan 6369	Regional Transportation 6370	Asset Management Program 6371	Homeland Security 7002	Rapid Response Team 7003	Citizen Corp 7004	Other
Revenues							
Intergovernmental revenues							
Federal	\$ 56,240.10	\$ -	\$ -	\$ 290,660.60	\$ 2,391.68	\$ 4,550.00	\$ -
State	-	37,973.91	39,757.36	-	-	-	-
Local	14,060.03	-	-	-	-	-	67,279.65
Total revenues	<u>\$ 70,300.13</u>	<u>\$ 37,973.91</u>	<u>\$ 39,757.36</u>	<u>\$ 290,660.60</u>	<u>\$ 2,391.68</u>	<u>\$ 4,550.00</u>	<u>\$ 67,279.65</u>
Expenditures							
Personnel	\$ 30,139.57	\$ 17,756.93	\$ 16,458.56	\$ 15,316.99	\$ -	\$ -	\$ -
Fringe benefits	14,663.14	8,690.68	8,228.87	7,395.26	-	-	-
	<u>44,802.71</u>	<u>26,447.61</u>	<u>24,687.43</u>	<u>22,712.25</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contractual	-	-	4,633.03	122,155.74	-	-	-
Indirect	16,892.13	9,944.69	9,230.30	8,974.23	-	-	-
Travel	336.51	94.02	1,196.70	13,846.32	-	-	-
Supplies	599.72	686.40	-	225.50	-	-	-
Other	7,669.06	801.19	9.90	122,746.56	2,391.68	4,550.00	-
Total expenditures	<u>\$ 70,300.13</u>	<u>\$ 37,973.91</u>	<u>\$ 39,757.36</u>	<u>\$ 290,660.60</u>	<u>\$ 2,391.68</u>	<u>\$ 4,550.00</u>	<u>\$ -</u>

West Michigan Shoreline Regional Development Commission
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

General Operations Fund
 West Michigan Information Center - 1801
 For the year ended September 30, 2007

	<u>Amended budget</u>	<u>Cumulative to September 30, 2006</u>	<u>Current year activity</u>	<u>Cumulative to September 30, 2007</u>
Revenues				
Intergovernmental revenues				
Federal	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-
Local	<u>200</u>	<u>-</u>	<u>0.63</u>	<u>0.63</u>
Total revenues	<u><u>\$ 200</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 0.63</u></u>	<u><u>\$ 0.63</u></u>
Expenditures				
Personnel	\$ 27	\$ -	\$ -	\$ -
Fringe benefits	<u>15</u>	<u>-</u>	<u>-</u>	<u>-</u>
	42	-	-	-
Contractual	-	-	-	-
Indirect	14	-	-	-
Travel	136	-	-	-
Supplies	1	-	-	-
Other	<u>7</u>	<u>-</u>	<u>0.63</u>	<u>0.63</u>
Total expenditures	<u><u>\$ 200</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 0.63</u></u>	<u><u>\$ 0.63</u></u>

West Michigan Shoreline Regional Development Commission
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

General Operations Fund
 Local Government Services - 1900
 For the year ended September 30, 2007

	<u>Amended budget</u>	<u>Cumulative to September 30, 2006</u>	<u>Current year activity</u>	<u>Cumulative to September 30, 2007</u>
Revenues				
Intergovernmental revenues				
Federal	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-
Local	<u>89,023</u>	<u>-</u>	<u>276.14</u>	<u>276.14</u>
Total revenues	<u><u>\$ 89,023</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 276.14</u></u>	<u><u>\$ 276.14</u></u>
Expenditures				
Personnel	\$ -	\$ -	\$ -	\$ -
Fringe benefits	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	-	-	-	-
Contractual	89,023	-	-	-
Indirect	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	157.14	157.14
Other	<u>-</u>	<u>-</u>	<u>119.00</u>	<u>119.00</u>
Total expenditures	<u><u>\$ 89,023</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 276.14</u></u>	<u><u>\$ 276.14</u></u>

West Michigan Shoreline Regional Development Commission
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

General Operations Fund
Muskegon Areawide Plan Implementation - 1958
For the year ended September 30, 2007

	<u>Amended budget</u>	<u>Cumulative to September 30, 2006</u>	<u>Current year activity</u>	<u>Cumulative to September 30, 2007</u>
Revenues				
Intergovernmental revenues				
Federal	\$ 4,805	\$ 4,805.00	\$ -	\$ 4,805.00
State	-	-	-	-
Local	<u>20,750</u>	<u>12,358.98</u>	<u>6,109.54</u>	<u>18,468.52</u>
Total revenues	<u><u>\$ 25,555</u></u>	<u><u>\$ 17,163.98</u></u>	<u><u>\$ 6,109.54</u></u>	<u><u>\$ 23,273.52</u></u>
Expenditures				
Personnel	\$ 11,094	\$ 7,474.77	\$ 2,639.57	\$ 10,114.34
Fringe benefits	<u>6,301</u>	<u>4,122.99</u>	<u>1,276.69</u>	<u>5,399.68</u>
	17,395	11,597.76	3,916.26	15,514.02
Contractual	-	-	-	-
Indirect	6,191	5,161.66	1,496.71	6,658.37
Travel	598	15.20	12.46	27.66
Supplies	99	92.31	-	92.31
Other	<u>1,272</u>	<u>297.05</u>	<u>684.11</u>	<u>981.16</u>
Total expenditures	<u><u>\$ 25,555</u></u>	<u><u>\$ 17,163.98</u></u>	<u><u>\$ 6,109.54</u></u>	<u><u>\$ 23,273.52</u></u>

West Michigan Shoreline Regional Development Commission
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

General Operations Fund
Blue Lake Township Land Use Plan - 1986
For the year ended September 30, 2007

	Amended budget	Cumulative to September 30, 2006	Current year activity	Cumulative to September 30, 2007
Revenues				
Intergovernmental revenues				
Federal	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-
Local	<u>6,000</u>	<u>6,072.85</u>	<u>764.29</u>	<u>6,837.14</u>
Total revenues	<u><u>\$ 6,000</u></u>	<u><u>\$ 6,072.85</u></u>	<u><u>\$ 764.29</u></u>	<u><u>\$ 6,837.14</u></u>
Expenditures				
Personnel	\$ 2,566	\$ 2,639.84	\$ -	\$ 2,639.84
Fringe benefits	<u>1,494</u>	<u>1,514.17</u>	<u>-</u>	<u>1,514.17</u>
	4,060	4,154.01	-	4,154.01
Contractual	-	-	-	-
Indirect	1,492	1,875.30	-	1,875.30
Travel	134	17.92	-	17.92
Supplies	23	-	-	-
Other	<u>291</u>	<u>25.62</u>	<u>764.29</u>	<u>789.91</u>
Total expenditures	<u><u>\$ 6,000</u></u>	<u><u>\$ 6,072.85</u></u>	<u><u>\$ 764.29</u></u>	<u><u>\$ 6,837.14</u></u>

West Michigan Shoreline Regional Development Commission
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

General Operations Fund

West Michigan Joint Planning Commission and Comprehensive Plan - 1990

For the year ended September 30, 2007

	<u>Amended budget</u>	<u>Cumulative to September 30, 2006</u>	<u>Current year activity</u>	<u>Cumulative to September 30, 2007</u>
Revenues				
Intergovernmental revenues				
Federal	\$ 40,000	\$ 26,703.08	\$ 13,296.92	\$ 40,000.00
State	-	-	-	-
Local	<u>40,000</u>	<u>26,704.08</u>	<u>14,741.16</u>	<u>41,445.24</u>
Total revenues	<u><u>\$ 80,000</u></u>	<u><u>\$ 53,407.16</u></u>	<u><u>\$ 28,038.08</u></u>	<u><u>\$ 81,445.24</u></u>
Expenditures				
Personnel	\$ 34,209	\$ 23,221.11	\$ 12,856.27	\$ 36,077.38
Fringe benefits	<u>19,921</u>	<u>12,705.05</u>	<u>6,947.53</u>	<u>19,652.58</u>
	54,130	35,926.16	19,803.80	55,729.96
Contractual	-	-	-	-
Indirect	19,890	17,116.68	6,600.47	23,717.15
Travel	1,800	99.56	66.74	166.30
Supplies	300	184.33	103.54	287.87
Other	<u>3,880</u>	<u>80.43</u>	<u>1,463.53</u>	<u>1,543.96</u>
Total expenditures	<u><u>\$ 80,000</u></u>	<u><u>\$ 53,407.16</u></u>	<u><u>\$ 28,038.08</u></u>	<u><u>\$ 81,445.24</u></u>

West Michigan Shoreline Regional Development Commission
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

General Operations Fund
 Bridgeton Township Flood Mitigation Plan - 1991
 For the year ended September 30, 2007

	<u>Amended budget</u>	<u>Cumulative to September 30, 2006</u>	<u>Current year activity</u>	<u>Cumulative to September 30, 2007</u>
Revenues				
Intergovernmental revenues				
Federal	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-
Local	<u>34,160</u>	<u>14,580.52</u>	<u>13,378.95</u>	<u>27,959.47</u>
Total revenues	<u><u>\$ 34,160</u></u>	<u><u>\$ 14,580.52</u></u>	<u><u>\$ 13,378.95</u></u>	<u><u>\$ 27,959.47</u></u>
Expenditures				
Personnel	\$ 14,538	\$ 6,486.91	\$ 6,430.94	\$ 12,917.85
Fringe benefits	<u>8,466</u>	<u>3,549.20</u>	<u>3,110.47</u>	<u>6,659.67</u>
	23,004	10,036.11	9,541.41	19,577.52
Contractual	-	-	-	-
Indirect	8,452	4,527.27	3,610.16	8,137.43
Travel	766	15.36	50.29	65.65
Supplies	128	-	158.16	158.16
Other	<u>1,810</u>	<u>1.78</u>	<u>18.93</u>	<u>20.71</u>
Total expenditures	<u><u>\$ 34,160</u></u>	<u><u>\$ 14,580.52</u></u>	<u><u>\$ 13,378.95</u></u>	<u><u>\$ 27,959.47</u></u>

West Michigan Shoreline Regional Development Commission
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

General Operations Fund
Regional Indicators Project - 1992
For the year ended September 30, 2007

	<u>Amended budget</u>	<u>Cumulative to September 30, 2006</u>	<u>Current year activity</u>	<u>Cumulative to September 30, 2007</u>
Revenues				
Intergovernmental revenues				
Federal	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-
Local	<u>8,000</u>	<u>95.76</u>	<u>10,025.41</u>	<u>10,121.17</u>
Total revenues	<u><u>\$ 8,000</u></u>	<u><u>\$ 95.76</u></u>	<u><u>\$ 10,025.41</u></u>	<u><u>\$ 10,121.17</u></u>
Expenditures				
Personnel	\$ 3,489	\$ -	\$ 4,867.56	\$ 4,867.56
Fringe benefits	<u>1,886</u>	<u>-</u>	<u>2,354.29</u>	<u>2,354.29</u>
	5,375	-	7,221.85	7,221.85
Contractual	-	-	-	-
Indirect	1,790	-	2,731.18	2,731.18
Travel	297	95.76	66.75	162.51
Supplies	48	-	-	-
Other	<u>490</u>	<u>-</u>	<u>5.63</u>	<u>5.63</u>
Total expenditures	<u><u>\$ 8,000</u></u>	<u><u>\$ 95.76</u></u>	<u><u>\$ 10,025.41</u></u>	<u><u>\$ 10,121.17</u></u>

West Michigan Shoreline Regional Development Commission
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

General Operations Fund
 Green Infrastructure Project - 1993
 For the year ended September 30, 2007

	<u>Amended budget</u>	<u>Cumulative to September 30, 2006</u>	<u>Current year activity</u>	<u>Cumulative to September 30, 2007</u>
Revenues				
Intergovernmental revenues				
Federal	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-
Local	<u>5,000</u>	<u>-</u>	<u>5,357.90</u>	<u>5,357.90</u>
Total revenues	<u><u>\$ 5,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 5,357.90</u></u>	<u><u>\$ 5,357.90</u></u>
Expenditures				
Personnel	\$ 1,994	\$ -	\$ 2,495.37	\$ 2,495.37
Fringe benefits	<u>1,077</u>	<u>-</u>	<u>1,206.95</u>	<u>1,206.95</u>
	3,071	-	3,702.32	3,702.32
Contractual	-	-	-	-
Indirect	1,023	-	1,400.16	1,400.16
Travel	270	-	186.00	186.00
Supplies	45	-	-	-
Other	<u>591</u>	<u>-</u>	<u>69.42</u>	<u>69.42</u>
Total expenditures	<u><u>\$ 5,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 5,357.90</u></u>	<u><u>\$ 5,357.90</u></u>

West Michigan Shoreline Regional Development Commission
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

General Operations Fund

City of Grant Mapping - 1994

For the year ended September 30, 2007

	<u>Amended budget</u>	<u>Cumulative to September 30, 2006</u>	<u>Current year activity</u>	<u>Cumulative to September 30, 2007</u>
Revenues				
Intergovernmental revenues				
Federal	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-
Local	<u>800</u>	<u>355.57</u>	<u>444.00</u>	<u>799.57</u>
Total revenues	<u><u>\$ 800</u></u>	<u><u>\$ 355.57</u></u>	<u><u>\$ 444.00</u></u>	<u><u>\$ 799.57</u></u>
Expenditures				
Personnel	\$ 155	\$ 155.00	\$ -	\$ 155.00
Fringe benefits	<u>85</u>	<u>84.80</u>	<u>-</u>	<u>84.80</u>
	240	239.80	-	239.80
Contractual	-	-	-	-
Indirect	115	114.75	-	114.75
Travel	-	-	-	-
Supplies	-	-	-	-
Other	<u>445</u>	<u>1.02</u>	<u>444.00</u>	<u>445.02</u>
Total expenditures	<u><u>\$ 800</u></u>	<u><u>\$ 355.57</u></u>	<u><u>\$ 444.00</u></u>	<u><u>\$ 799.57</u></u>

West Michigan Shoreline Regional Development Commission
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

General Operations Fund
Housing and Community Development - 2238
For the year ended September 30, 2007

	<u>Amended budget</u>	<u>Cumulative to September 30, 2006</u>	<u>Current year activity</u>	<u>Cumulative to September 30, 2007</u>
Revenues				
Intergovernmental revenues				
Federal	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-
Local	<u>10,000</u>	<u>-</u>	<u>3,537.78</u>	<u>3,537.78</u>
Total revenues	<u><u>\$ 10,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,537.78</u></u>	<u><u>\$ 3,537.78</u></u>
Expenditures				
Personnel	\$ 4,336	\$ -	\$ 1,559.16	\$ 1,559.16
Fringe benefits	<u>2,343</u>	<u>-</u>	<u>754.13</u>	<u>754.13</u>
	6,679	-	2,313.29	2,313.29
Contractual	-	-	-	-
Indirect	2,224	-	874.85	874.85
Travel	228	-	20.27	20.27
Supplies	66	-	195.50	195.50
Other	<u>803</u>	<u>-</u>	<u>133.87</u>	<u>133.87</u>
Total expenditures	<u><u>\$ 10,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 3,537.78</u></u>	<u><u>\$ 3,537.78</u></u>

West Michigan Shoreline Regional Development Commission
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

General Operations Fund
Economic Development Program - 5139
For the year ended September 30, 2007

	<u>Amended budget</u>	<u>Cumulative to September 30, 2006</u>	<u>Current year activity</u>	<u>Cumulative to September 30, 2007</u>
Revenues				
Intergovernmental revenues				
Federal	\$ 80,128	\$ 41,368.09	\$ 38,759.91	\$ 80,128.00
State	-	-	-	-
Local	<u>53,419</u>	<u>27,578.72</u>	<u>25,978.17</u>	<u>53,556.89</u>
Total revenues	<u><u>\$ 133,547</u></u>	<u><u>\$ 68,946.81</u></u>	<u><u>\$ 64,738.08</u></u>	<u><u>\$ 133,684.89</u></u>
Expenditures				
Personnel	\$ 60,181	\$ 28,972.63	\$ 30,506.19	\$ 59,478.82
Fringe benefits	<u>33,769</u>	<u>15,851.90</u>	<u>16,485.54</u>	<u>32,337.44</u>
	93,950	44,824.53	46,991.73	91,816.26
Contractual	-	-	-	-
Indirect	32,902	20,161.91	15,647.30	35,809.21
Travel	2,846	2,624.36	1,329.58	3,953.94
Supplies	674	788.21	133.88	922.09
Other	<u>3,175</u>	<u>547.80</u>	<u>635.59</u>	<u>1,183.39</u>
Total expenditures	<u><u>\$ 133,547</u></u>	<u><u>\$ 68,946.81</u></u>	<u><u>\$ 64,738.08</u></u>	<u><u>\$ 133,684.89</u></u>

West Michigan Shoreline Regional Development Commission
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

General Operations Fund
Economic Development Program - 5140
For the year ended September 30, 2007

	<u>Amended budget</u>	<u>Cumulative to September 30, 2006</u>	<u>Current year activity</u>	<u>Cumulative to September 30, 2007</u>
Revenues				
Intergovernmental revenues				
Federal	\$ 41,250	\$ -	\$ 18,860.10	\$ 18,860.10
State	-	-	-	-
Local	<u>27,500</u>	<u>-</u>	<u>12,573.40</u>	<u>12,573.40</u>
Total revenues	<u><u>\$ 68,750</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 31,433.50</u></u>	<u><u>\$ 31,433.50</u></u>
Expenditures				
Personnel	\$ 15,782	\$ -	\$ 13,788.46	\$ 13,788.46
Fringe benefits	<u>8,529</u>	<u>-</u>	<u>6,705.36</u>	<u>6,705.36</u>
	24,311	-	20,493.82	20,493.82
Contractual	33,508	-	-	-
Indirect	8,095	-	7,735.39	7,735.39
Travel	520	-	1,883.65	1,883.65
Supplies	420	-	284.37	284.37
Other	<u>1,896</u>	<u>-</u>	<u>1,036.27</u>	<u>1,036.27</u>
Total expenditures	<u><u>\$ 68,750</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 31,433.50</u></u>	<u><u>\$ 31,433.50</u></u>

West Michigan Shoreline Regional Development Commission
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

General Operations Fund
Higher Education Area Access Study - 6364
For the year ended September 30, 2007

	<u>Amended budget</u>	<u>Cumulative to September 30, 2006</u>	<u>Current year activity</u>	<u>Cumulative to September 30, 2007</u>
Revenues				
Intergovernmental revenues				
Federal	\$ 56,000	\$ -	\$ 56,000.00	\$ 56,000.00
State	14,000	-	14,000.00	14,000.00
Local	<u>-</u>	<u>-</u>	<u>536.53</u>	<u>536.53</u>
Total revenues	<u><u>\$ 70,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 70,536.53</u></u>	<u><u>\$ 70,536.53</u></u>
Expenditures				
Personnel	\$ 11,569	\$ -	\$ 15,505.12	\$ 15,505.12
Fringe benefits	<u>6,251</u>	<u>-</u>	<u>7,691.14</u>	<u>7,691.14</u>
	17,820	-	23,196.26	23,196.26
Contractual	40,000	-	39,000.00	39,000.00
Indirect	5,934	-	8,170.18	8,170.18
Travel	2,207	-	-	-
Supplies	303	-	164.98	164.98
Other	<u>3,736</u>	<u>-</u>	<u>5.11</u>	<u>5.11</u>
Total expenditures	<u><u>\$ 70,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 70,536.53</u></u>	<u><u>\$ 70,536.53</u></u>

West Michigan Shoreline Regional Development Commission
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

General Operations Fund
 Metropolitan Transportation Program Management - 6365
 For the year ended September 30, 2007

	Amended budget	Cumulative to September 30, 2006	Current year activity	Cumulative to September 30, 2007
Revenues				
Intergovernmental revenues				
Federal - FHWA	\$ 28,186	\$ -	\$ 28,622.58	\$ 28,622.58
Federal - FTA	1,232	-	1,251.06	1,251.06
State	-	-	-	-
Local	6,558	-	6,659.75	6,659.75
	<u>35,976</u>	<u>-</u>	<u>36,533.39</u>	<u>36,533.39</u>
Total revenues	\$ <u>35,976</u>	\$ <u>-</u>	\$ <u>36,533.39</u>	\$ <u>36,533.39</u>
Expenditures				
Personnel	\$ 14,733	\$ -	\$ 16,163.41	\$ 16,163.41
Fringe benefits	7,961	-	7,670.13	7,670.13
	<u>22,694</u>	<u>-</u>	<u>23,833.54</u>	<u>23,833.54</u>
Contractual	-	-	-	-
Indirect	7,557	-	9,061.40	9,061.40
Travel	882	-	1,786.31	1,786.31
Supplies	123	-	711.15	711.15
Other	4,720	-	1,140.99	1,140.99
	<u>35,976</u>	<u>-</u>	<u>36,533.39</u>	<u>36,533.39</u>
Total expenditures	\$ <u>35,976</u>	\$ <u>-</u>	\$ <u>36,533.39</u>	\$ <u>36,533.39</u>

West Michigan Shoreline Regional Development Commission
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

General Operations Fund
 Metropolitan Transportation Data Assistance - 6366
 For the year ended September 30, 2007

	<u>Amended budget</u>	<u>Cumulative to September 30, 2006</u>	<u>Current year activity</u>	<u>Cumulative to September 30, 2007</u>
Revenues				
Intergovernmental revenues				
Federal - FHWA	\$ 70,466	\$ -	\$ 84,110.91	\$ 84,110.91
Federal - FTA	3,080	-	3,676.41	3,676.41
State	-	-	-	-
Local	<u>16,396</u>	<u>-</u>	<u>19,570.47</u>	<u>19,570.47</u>
Total revenues	<u><u>\$ 89,942</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 107,357.79</u></u>	<u><u>\$ 107,357.79</u></u>
Expenditures				
Personnel	\$ 38,992	\$ -	\$ 52,325.17	\$ 52,325.17
Fringe benefits	<u>21,056</u>	<u>-</u>	<u>25,122.31</u>	<u>25,122.31</u>
	60,048	-	77,447.48	77,447.48
Contractual	-	-	-	-
Indirect	19,995	-	29,456.47	29,456.47
Travel	3,626	-	3.12	3.12
Supplies	493	-	24.86	24.86
Other	<u>5,780</u>	<u>-</u>	<u>425.86</u>	<u>425.86</u>
Total expenditures	<u><u>\$ 89,942</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 107,357.79</u></u>	<u><u>\$ 107,357.79</u></u>

West Michigan Shoreline Regional Development Commission
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

General Operations Fund
 Metropolitan Transportation Planning - 6367
 For the year ended September 30, 2007

	Amended budget	Cumulative to September 30, 2006	Current year activity	Cumulative to September 30, 2007
Revenues				
Intergovernmental revenues				
Federal - FHWA	\$ 183,212	\$ -	\$ 145,842.19	\$ 145,842.19
Federal - FTA	8,007	-	6,373.82	6,373.82
State	-	-	-	-
Local	42,629	-	33,933.78	33,933.78
	<u>42,629</u>	<u>-</u>	<u>33,933.78</u>	<u>33,933.78</u>
Total revenues	\$ <u>233,848</u>	\$ <u>-</u>	\$ <u>186,149.79</u>	\$ <u>186,149.79</u>
Expenditures				
Personnel	\$ 105,401	\$ -	\$ 87,761.98	\$ 87,761.98
Fringe benefits	56,917	-	41,762.42	41,762.42
	<u>162,318</u>	<u>-</u>	<u>129,524.40</u>	<u>129,524.40</u>
Contractual	2,644	-	-	-
Indirect	54,049	-	49,620.48	49,620.48
Travel	4,813	-	1,749.50	1,749.50
Supplies	1,093	-	936.68	936.68
Other	8,931	-	4,318.73	4,318.73
	<u>8,931</u>	<u>-</u>	<u>4,318.73</u>	<u>4,318.73</u>
Total expenditures	\$ <u>233,848</u>	\$ <u>-</u>	\$ <u>186,149.79</u>	\$ <u>186,149.79</u>

West Michigan Shoreline Regional Development Commission
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

General Operations Fund

Transit Planning - 6368

For the year ended September 30, 2007

	<u>Amended budget</u>	<u>Cumulative to September 30, 2006</u>	<u>Current year activity</u>	<u>Cumulative to September 30, 2007</u>
Revenues				
Intergovernmental revenues				
Federal - FHWA	\$ -	\$ -	\$ -	\$ -
Federal - FTA	18,477	-	16,689.23	16,689.23
State	-	-	-	-
Local	<u>4,619</u>	<u>-</u>	<u>4,172.31</u>	<u>4,172.31</u>
Total revenues	<u>\$ 23,096</u>	<u>\$ -</u>	<u>\$ 20,861.54</u>	<u>\$ 20,861.54</u>
Expenditures				
Personnel	\$ 9,874	\$ -	\$ 10,322.76	\$ 10,322.76
Fringe benefits	<u>5,750</u>	<u>-</u>	<u>4,898.49</u>	<u>4,898.49</u>
	15,624	-	15,221.25	15,221.25
Contractual	-	-	-	-
Indirect	5,741	-	5,640.29	5,640.29
Travel	520	-	-	-
Supplies	87	-	-	-
Other	<u>1,124</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 23,096</u>	<u>\$ -</u>	<u>\$ 20,861.54</u>	<u>\$ 20,861.54</u>

West Michigan Shoreline Regional Development Commission
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

General Operations Fund

FHWA Transportation Improvement Program - Master Agreement 2006-0012

Summary of Projects 6365, 6366, 6367, and 6368

For the year ended September 30, 2007

	Amended budget	Cumulative to September 30, 2006	Current year activity	Cumulative to September 30, 2007
Revenues				
Intergovernmental revenues				
Federal - FHWA	\$ 281,864	\$ -	\$ 258,575.68	\$ 258,575.68
State	-	-	-	-
Local	<u>62,503</u>	<u>-</u>	<u>57,338.66</u>	<u>57,338.66</u>
Total revenues	<u><u>\$ 344,367</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 315,914.34</u></u>	<u><u>\$ 315,914.34</u></u>
Expenditures				
Personnel	\$ 152,706	\$ -	\$ 149,075.51	\$ 149,075.51
Fringe benefits	<u>82,195</u>	<u>-</u>	<u>71,572.68</u>	<u>71,572.68</u>
	234,901	-	220,648.19	220,648.19
Contractual	2,644	-	-	-
Indirect	77,869	-	84,612.83	84,612.83
Travel	8,983	-	3,397.38	3,397.38
Supplies	1,653	-	1,605.80	1,605.80
Other	<u>18,317</u>	<u>-</u>	<u>5,650.14</u>	<u>5,650.14</u>
Total expenditures	<u><u>\$ 344,367</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 315,914.34</u></u>	<u><u>\$ 315,914.34</u></u>

West Michigan Shoreline Regional Development Commission
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

General Operations Fund

FTA Transportation Improvement Program - Master Agreement 2006-0012

Summary of Projects 6365, 6366, 6367, and 6368

For the year ended September 30, 2007

	Amended budget	Cumulative to September 30, 2006	Current year activity	Cumulative to September 30, 2007
Revenues				
Intergovernmental revenues				
Federal - FTA	\$ 30,796	\$ -	\$ 27,990.52	\$ 27,990.52
State	-	-	-	-
Local	<u>7,699</u>	<u>-</u>	<u>6,997.65</u>	<u>6,997.65</u>
Total revenues	<u><u>\$ 38,495</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 34,988.17</u></u>	<u><u>\$ 34,988.17</u></u>
Expenditures				
Personnel	\$ 16,294	\$ -	\$ 17,497.81	\$ 17,497.81
Fringe benefits	<u>9,489</u>	<u>-</u>	<u>7,880.67</u>	<u>7,880.67</u>
	25,783	-	25,378.48	25,378.48
Contractual	-	-	-	-
Indirect	9,473	-	9,165.81	9,165.81
Travel	858	-	141.55	141.55
Supplies	143	-	66.89	66.89
Other	<u>2,238</u>	<u>-</u>	<u>235.44</u>	<u>235.44</u>
Total expenditures	<u><u>\$ 38,495</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 34,988.17</u></u>	<u><u>\$ 34,988.17</u></u>

West Michigan Shoreline Regional Development Commission
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

General Operations Fund
 Areawide Air Quality Improvement Plan - 6369
 For the year ended September 30, 2007

	<u>Amended budget</u>	<u>Cumulative to September 30, 2006</u>	<u>Current year activity</u>	<u>Cumulative to September 30, 2007</u>
Revenues				
Intergovernmental revenues				
Federal	\$ 82,500	\$ -	\$ 56,240.10	\$ 56,240.10
State	-	-	-	-
Local	<u>20,625</u>	<u>-</u>	<u>14,060.03</u>	<u>14,060.03</u>
Total revenues	<u><u>\$ 103,125</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 70,300.13</u></u>	<u><u>\$ 70,300.13</u></u>
Expenditures				
Personnel	\$ 40,464	\$ -	\$ 30,139.57	\$ 30,139.57
Fringe benefits	<u>23,564</u>	<u>-</u>	<u>14,663.14</u>	<u>14,663.14</u>
	64,028	-	44,802.71	44,802.71
Contractual	8,500	-	-	-
Indirect	23,525	-	16,892.13	16,892.13
Travel	2,129	-	336.51	336.51
Supplies	355	-	599.72	599.72
Other	<u>4,588</u>	<u>-</u>	<u>7,669.06</u>	<u>7,669.06</u>
Total expenditures	<u><u>\$ 103,125</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 70,300.13</u></u>	<u><u>\$ 70,300.13</u></u>

West Michigan Shoreline Regional Development Commission
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

General Operations Fund
Regional Transportation - 6370
For the year ended September 30, 2007

	<u>Amended budget</u>	<u>Cumulative to September 30, 2006</u>	<u>Current year activity</u>	<u>Cumulative to September 30, 2007</u>
Revenues				
Intergovernmental revenues				
Federal	\$ -	\$ -	\$ -	\$ -
State	38,000	-	37,973.91	37,973.91
Local	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u><u>\$ 38,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 37,973.91</u></u>	<u><u>\$ 37,973.91</u></u>
Expenditures				
Personnel	\$ 16,250	\$ -	\$ 17,756.93	\$ 17,756.93
Fringe benefits	<u>9,463</u>	<u>-</u>	<u>8,690.68</u>	<u>8,690.68</u>
	25,713	-	26,447.61	26,447.61
Contractual	-	-	-	-
Indirect	9,448	-	9,944.69	9,944.69
Travel	855	-	94.02	94.02
Supplies	143	-	686.40	686.40
Other	<u>1,841</u>	<u>-</u>	<u>801.19</u>	<u>801.19</u>
Total expenditures	<u><u>\$ 38,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 37,973.91</u></u>	<u><u>\$ 37,973.91</u></u>

West Michigan Shoreline Regional Development Commission
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

General Operations Fund
 Asset Management Program - 6371
 For the year ended September 30, 2007

	<u>Amended budget</u>	<u>Cumulative to September 30, 2006</u>	<u>Current year activity</u>	<u>Cumulative to September 30, 2007</u>
Revenues				
Intergovernmental revenues				
Federal	\$ -	\$ -	\$ -	\$ -
State	39,762	-	39,757.36	39,757.36
Local	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u><u>\$ 39,762</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 39,757.36</u></u>	<u><u>\$ 39,757.36</u></u>
Expenditures				
Personnel	\$ 15,722	\$ -	\$ 16,458.56	\$ 16,458.56
Fringe benefits	<u>9,155</u>	<u>-</u>	<u>8,228.87</u>	<u>8,228.87</u>
	24,877	-	24,687.43	24,687.43
Contractual	3,000	-	4,633.03	4,633.03
Indirect	9,140	-	9,230.30	9,230.30
Travel	827	-	1,196.70	1,196.70
Supplies	138	-	-	-
Other	<u>1,780</u>	<u>-</u>	<u>9.90</u>	<u>9.90</u>
Total expenditures	<u><u>\$ 39,762</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 39,757.36</u></u>	<u><u>\$ 39,757.36</u></u>

West Michigan Shoreline Regional Development Commission
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

General Operations Fund
Homeland Security - SHSP and LETPP - 7002
For the year ended September 30, 2007

	<u>Amended budget</u>	<u>Cumulative to September 30, 2006</u>	<u>Current year activity</u>	<u>Cumulative to September 30, 2007</u>
Revenues				
Intergovernmental revenues				
Federal	\$ 3,537,068	\$ -	\$ 290,660.60	\$ 290,660.60
State	-	-	-	-
Local	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 3,537,068</u>	<u>\$ -</u>	<u>\$ 290,660.60</u>	<u>\$ 290,660.60</u>
Expenditures				
Personnel	\$ -	\$ -	\$ 15,316.99	\$ 15,316.99
Fringe benefits	-	-	7,395.26	7,395.26
	<u>-</u>	<u>-</u>	<u>22,712.25</u>	<u>22,712.25</u>
Contractual	-	-	122,155.74	122,155.74
Indirect	-	-	8,974.23	8,974.23
Travel	-	-	13,846.32	13,846.32
Supplies	-	-	225.50	225.50
Other	3,537,068	-	122,746.56	122,746.56
	<u>3,537,068</u>	<u>-</u>	<u>122,746.56</u>	<u>122,746.56</u>
Total expenditures	<u>\$ 3,537,068</u>	<u>\$ -</u>	<u>\$ 290,660.60</u>	<u>\$ 290,660.60</u>

West Michigan Shoreline Regional Development Commission
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

General Operations Fund
Rapid Response Team - 7003
For the year ended September 30, 2007

	<u>Amended budget</u>	<u>Cumulative to September 30, 2006</u>	<u>Current year activity</u>	<u>Cumulative to September 30, 2007</u>
Revenues				
Intergovernmental revenues				
Federal	\$ 30,000	\$ -	\$ 2,391.68	\$ 2,391.68
State	-	-	-	-
Local	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ 2,391.68</u>	<u>\$ 2,391.68</u>
Expenditures				
Personnel	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contractual	-	-	-	-
Indirect	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Other	30,000	-	2,391.68	2,391.68
	<u>30,000</u>	<u>-</u>	<u>2,391.68</u>	<u>2,391.68</u>
Total expenditures	<u>\$ 30,000</u>	<u>\$ -</u>	<u>\$ 2,391.68</u>	<u>\$ 2,391.68</u>

West Michigan Shoreline Regional Development Commission
STATEMENT OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL

General Operations Fund
 Citizen Corp Program - 7004
 For the year ended September 30, 2007

	<u>Amended budget</u>	<u>Cumulative to September 30, 2006</u>	<u>Current year activity</u>	<u>Cumulative to September 30, 2007</u>
Revenues				
Intergovernmental revenues				
Federal	\$ 109,825	\$ -	\$ 4,550.00	\$ 4,550.00
State	-	-	-	-
Local	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>\$ 109,825</u>	<u>\$ -</u>	<u>\$ 4,550.00</u>	<u>\$ 4,550.00</u>
Expenditures				
Personnel	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Contractual	-	-	-	-
Indirect	-	-	-	-
Travel	-	-	-	-
Supplies	-	-	-	-
Other	109,825	-	4,550.00	4,550.00
	<u>109,825</u>	<u>-</u>	<u>4,550.00</u>	<u>4,550.00</u>
Total expenditures	<u>\$ 109,825</u>	<u>\$ -</u>	<u>\$ 4,550.00</u>	<u>\$ 4,550.00</u>

West Michigan Shoreline Regional Development Commission
COMPUTATION OF FRINGE BENEFIT RATE
For the year ended September 30, 2007

ACTUAL COST OF FRINGE BENEFITS

Social Security and Medicare	\$ 33,518
Health insurance	79,064
Dental insurance	7,328
Life insurance	1,336
Michigan unemployment compensation	2,317
Worker's compensation	<u>1,459</u>
	125,022
 Annual leave	 33,964
Sick leave - actual	13,106
Holiday leave	<u>20,700</u>
	<u>67,770</u>
 Total cost of fringe benefits	 \$ <u><u>192,792</u></u>

COMPUTATION OF FRINGE BENEFIT BASE

Gross salaries	\$ 455,087
Less leave paid	<u>(67,770)</u>
Total fringe benefit base	\$ <u><u>387,317</u></u>

COMPUTATION OF ACTUAL FRINGE BENEFIT RATE

Total cost of fringe benefits	\$ 192,792
Gross salaries, net of leave paid	<u>\$ 387,317</u>
Actual fringe benefit rate	<u><u>49.78%</u></u>

West Michigan Shoreline Regional Development Commission
COMPUTATION OF INDIRECT COST RATE
For the year ended September 30, 2007

DISTRIBUTABLE INDIRECT COSTS

Salaries and wages	\$ 50,423
Fringe benefits	27,829
Supplies	1,413
Telephone	3,999
Building rent	48,293
Equipment rent	5,566
Consultants	6,250
Travel	15,108
Dues and subscriptions	5,812
Other	22,393
Total indirect costs	<u>\$ 187,086</u>

COMPUTATION OF DIRECT SALARY AND FRINGE BENEFIT BASE

Direct labor dollars	
Gross salaries	\$ 455,087
Less	
Leave paid	(67,770)
Indirect salaries	(50,423)
Total direct labor dollars	<u>336,894</u>
Direct fringe benefit dollars	
Fringe benefits	192,792
Less indirect fringe benefits	(27,829)
Total direct fringe benefit dollars	<u>164,963</u>
Total direct salaries and fringe benefits	<u>\$ 501,857</u>

COMPUTATION OF INDIRECT COST RATE

Indirect cost	\$ 187,086
Direct salaries and fringe benefits	\$ <u>501,857</u>
Indirect cost rate	<u>37.28%</u>

West Michigan Shoreline Regional
Development Commission

**SINGLE AUDIT OF FEDERAL
FINANCIAL ASSISTANCE PROGRAMS**

Financial Report and
Independent Auditors' Reports

September 30, 2007

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BRICKLEY DELONG

CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

January 22, 2008

Board of Commissioners
West Michigan Shoreline Regional Development Commission
Muskegon, Michigan

We have audited the financial statements of West Michigan Shoreline Regional Development Commission as of and for the year ended September 30, 2007 and have issued our report thereon dated January 22, 2008. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered West Michigan Shoreline Regional Development Commission's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of West Michigan Shoreline Regional Development Commission's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of West Michigan Shoreline Regional Development Commission's internal control over financial reporting.

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

BRICKLEY DELONG

Board of Commissioners
January 22, 2008
Page 2

Compliance

As part of obtaining reasonable assurance about whether West Michigan Shoreline Regional Development Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of Commissioners, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Brickley DeLong, PLC". The signature is written in a cursive, flowing style.

BRICKLEY DELONG

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

January 22, 2008

Board of Commissioners
West Michigan Shoreline Regional Development Commission
Muskegon, Michigan

Compliance

We have audited the compliance of West Michigan Shoreline Regional Development Commission with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended September 30, 2007. West Michigan Shoreline Regional Development Commission's major federal programs are identified in the Summary of Auditors' Results section of the accompanying Schedule of Findings and Responses. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of West Michigan Shoreline Regional Development Commission's management. Our responsibility is to express an opinion on West Michigan Shoreline Regional Development Commission's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about West Michigan Shoreline Regional Development Commission's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on West Michigan Shoreline Regional Development Commission's compliance with those requirements.

In our opinion, West Michigan Shoreline Regional Development Commission complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2007. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described as Findings 1 and 2 in the accompanying Schedule of Findings and Responses.

BRICKLEY DELONG

Board of Commissioners

January 22, 2008

Page 2

Internal Control Over Compliance

The management of West Michigan Shoreline Regional Development Commission is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered West Michigan Shoreline Regional Development Commission's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the West Michigan Shoreline Regional Development Commission's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

West Michigan Shoreline Regional Development Commission's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Responses. We did not audit West Michigan Shoreline Regional Development Commission's responses and, accordingly, we express no opinion on them.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of West Michigan Shoreline Regional Development Commission as of and for the year ended September 30, 2007 and have issued our report thereon dated January 22, 2008. Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of the Board of Commissioners, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



West Michigan Shoreline Regional Development Commission
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended September 30, 2007

Federal grantor/pass-through grantor/program title	Federal CFDA number	Entitlement program or award amount	Accrued (deferred) revenue October 1, 2006	Cash or payments in kind received (cash basis)	Amount of grant expenditures	Accrued (deferred) revenue September 30, 2007
U.S. Department of Commerce						
Economic Development Administration						
Economic Development and Support for Planning Organizations	11.302					
Passed through the Michigan Department of Education						
Planning Assistance (06-83-05080)		\$ 80,128	\$ (2,123)	\$ 36,637	\$ 38,760	\$ -
District Planning Grant (06-83-05177)		55,628	-	27,814	18,860	(8,954)
Total Economic Development Administration		<u>135,756</u>	<u>(2,123)</u>	<u>64,451</u>	<u>57,620</u>	<u>(8,954)</u>
National Oceanic and Atmospheric Administration						
Coastal Zone Management Administration	11.419					
Passed through Michigan Department of Environmental Quality						
West Michigan Joint Planning Commission						
and Comprehensive Plan (06-309-12)		40,000	11,521	24,818	13,297	-
Total U.S. Department of Commerce		<u>175,756</u>	<u>9,398</u>	<u>89,269</u>	<u>70,917</u>	<u>(8,954)</u>
U.S. Department of Transportation						
Federal Highway Administration						
Highway Planning and Construction	20.205					
Passed through the Michigan Department of Transportation						
2006-00012/Z8 (Higher Education Area Access Study)		56,000	-	41,964	56,000	14,036
2006-00012/Z6 (FY 2007 Unified Work Program)		281,864	-	235,181	258,576	23,395
2006-00012/Z9R1 (Areawide Air Quality Improvement Plan)		93,734	-	29,728	56,240	26,512
Total Federal Highway Administration		<u>431,598</u>	<u>-</u>	<u>306,873</u>	<u>370,816</u>	<u>63,943</u>
Federal Transit Administration						
Metropolitan Planning Grants	20.505					
Passed through the Michigan Department of Transportation						
2006-00012/Z7 (FY 2007 Unified Work Program)		30,795	-	22,731	27,991	5,260
Total U.S. Department of Transportation		<u>462,393</u>	<u>-</u>	<u>329,604</u>	<u>398,807</u>	<u>69,203</u>
U.S. Department of Homeland Security						
Homeland Security Grant Program	97.067					
Passed through Michigan Department of State Police						
Citizen Corp		109,825	-	4,550	4,550	-
Rapid Response Team		30,000	-	2,391	2,391	-
Homeland Security Grant Program		3,537,068	-	224,985	290,661	65,676
Total U.S. Department of Homeland Security		<u>3,676,893</u>	<u>-</u>	<u>231,926</u>	<u>297,602</u>	<u>65,676</u>
TOTAL FEDERAL ASSISTANCE		<u>\$ 4,315,042</u>	<u>\$ 9,398</u>	<u>\$ 650,799</u>	<u>\$ 767,326</u>	<u>\$ 125,925</u>

Notes to Schedule of Expenditures of Federal Awards

1. See the notes to the financial statements for significant accounting policies used in preparing this schedule.

2. Revenues from federal sources per June 30, 2007
financial statements

 General Operations Fund \$ 767,326

Expenditures per single audit report

 Schedule of Expenditures of Federal Awards \$ 767,326

West Michigan Shoreline Regional Development Commission
SCHEDULE OF FINDINGS AND RESPONSES
Year ended September 30, 2007

A. SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unqualified opinion on the financial statements of West Michigan Shoreline Regional Development Commission.
2. *No* significant deficiencies in internal control were disclosed by the audit of the financial statements.
3. There were *no* instances of noncompliance material to the financial statements of West Michigan Shoreline Regional Development Commission disclosed during the audit and as reported in Part B of this Schedule.
4. *No* significant deficiencies in internal control were disclosed by the audit of the major federal award programs.
5. The auditors' report on compliance for the major federal award programs for West Michigan Shoreline Regional Development Commission expresses an unqualified opinion.
6. Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 are reported in this schedule.
7. The programs tested as major programs were:

<u>Name</u>	<u>CFDA Number</u>
<i>U.S. Department of Transportation</i> Highway Planning and Construction	20.205
<i>U.S. Department of homeland Security</i> Homeland Security Grant Program	97.067

8. The threshold for distinguishing Types A and B programs was \$300,000.
9. West Michigan Shoreline Regional Development Commission was not determined to be a low-risk auditee.

West Michigan Shoreline Regional Development Commission
SCHEDULE OF FINDINGS AND RESPONSES—CONTINUED
Year ended September 30, 2007

B. FINDINGS RELATING TO THE AUDIT OF THE FINANCIAL STATEMENTS, WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

COMPLIANCE

NONE

SIGNIFICANT DEFICIENCIES

NONE

C. FINDINGS RELATING TO THE MAJOR FEDERAL AWARD PROGRAMS AUDIT, WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH OMB CIRCULAR A-133

COMPLIANCE

U.S. Department of Department of Transportation - Federal Highway Administration

Fiscal 2007 Finding No. 1: Highway Planning and Construction Program

Pass-through Entity: Michigan Department of Transportation

CFDA: 20.205

Grant Number: 2006-00012

Award Year End: September 30, 2006

Specific Requirement: Reporting

Criteria: Financial reports must reconcile to amounts reported in the audited financial statements and/or Schedule of Expenditures of Federal Awards (SEFA).

Condition: The Commission's Final Acceptance Report (FAR) does not reconcile to the prior year audited financial statements for the year ended September 30, 2006. No SEFA was prepared for the year ended September 30, 2006, because *no* single audit was required to be performed for September 30, 2006.

Cause: The FAR was prepared using the budgeted percentages from the Unified Work Program. While the totals reported in the FAR agreed to the prior year audited financial statements in total, the individual programs in the FAR do not tie to the prior year audited financial statements, because the actual allocation of costs between the programs differed from the initial percentages in the Unified Work Program.

Questioned Costs: None

Context: There is only one FAR for each fiscal year.

Effect: FAR expenditure amounts did not reconcile to the individual accounts underlying the audited financial statements but did reconcile in total.

Recommendation: The FAR for the grant period ended September 30, 2006 be revised and resubmitted to the Michigan Department of Transportation. In addition, a policy should be implemented that requires a review of financial reports submitted for federal awards programs that provides reasonable assurance that amounts in the financial reports reconcile to the amounts reported in the accounts underlying the financial statements and the Schedule of Expenditures of Federal Awards.

Commission Response: The Commission agrees with the finding.

West Michigan Shoreline Regional Development Commission
SCHEDULE OF FINDINGS AND RESPONSES—CONTINUED
Year ended September 30, 2007

C. FINDINGS RELATING TO THE MAJOR FEDERAL AWARD PROGRAMS AUDIT, WHICH ARE REQUIRED TO BE REPORTED IN ACCORDANCE WITH OMB CIRCULAR A-133

COMPLIANCE—Continued

U.S. Department of Homeland Security

Fiscal 2007 Finding No. 2: Homeland Security Grant Program

Pass-through Entity: Michigan Department of State Police

CFDA: 97.067

Award Number: FY2006

Award Year End: March 31, 2008

Specific Requirement: Procurement and Suspension and Debarment

Criteria: Per OMB Circular A-133, non-federal entities are prohibited from contracting with or making sub awards under covered transactions to parties that are suspended or debarred or whose principals are suspended or debarred.

Condition: The Commission does not have procedures in place to verify suspension and debarment on covered transactions.

Cause: The Commission was not aware of this requirement.

Questioned Costs: None

Context: The Commission has one contract that required the verification of suspension and debarment.

Effect: Without proper controls in place, it increases the likelihood that the Commission could enter into a contract with a party that has been suspended and debarred and those expenditures could be determined to be unallowed.

Recommendation: The Commission should implement procedures to verify suspension and debarment for all covered transactions.

Commission Response: The Commission agrees with the finding. The Commission has subsequently verified that the party to this contract is not suspended or debarred and has also implemented procedures to ensure the verification of suspension and debarment on all future covered transactions

SIGNIFICANT DEFICIENCIES

NONE

CLIENT DOCUMENTS

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

January 22, 2008

U.S. Department of Transportation
Washington, D.C.

West Michigan Shoreline Regional Development Commission respectfully advises you that the Organization was **not** required to have a single audit of federal awards performed, and one was **not** performed for the year ended September 30, 2006. Accordingly, there were **no** audit findings or questioned costs reported for the year ended September 30, 2006.

Sincerely,

A handwritten signature in black ink, reading "Susan Stine-Johnson". The signature is written in a cursive, flowing style.

Susan Stine-Johnson
Finance Manager

CORRECTIVE ACTION PLAN

January 22, 2008

U.S. Department of Transportation
Washington, D.C.

West Michigan Shoreline Regional Development Commission respectfully submits the following Corrective Action Plan for the year ended September 30, 2007.

Name and address of independent public accounting firm:

Brickley DeLong, PLC
P.O. Box 999
Muskegon, Michigan 49443

Audit period: September 30, 2007

The findings from the Schedule of Findings and Responses for the year ended September 30, 2007 are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

B. FINDINGS—FINANCIAL STATEMENT AUDIT

COMPLIANCE

There were *no* compliance findings in relation to the financial statement audit.

SIGNIFICANT DEFICIENCIES

There were *no* significant deficiencies reported in relation to the financial statement audit.

C. FINDINGS—MAJOR FEDERAL AWARD PROGRAMS

COMPLIANCE

U.S. Department of Department of Transportation - Federal Highway Administration

Fiscal 2007 Finding No. 1: Highway Planning and Construction Program

Pass-through Entity: Michigan Department of Transportation

CFDA: 20.205

Grant Number: 2006-00012

Award Year End: September 30, 2006

Recommendation: The FAR for the grant period ended September 30, 2006 be revised and resubmitted to the Michigan Department of Transportation. In addition, a policy should be implemented that requires a review of financial reports submitted for federal awards programs that provides reasonable assurance that amounts in the financial reports reconcile to the amounts reported in the accounts underlying the financial statements and the Schedule of Expenditures of Federal Awards.

Action Taken: The Commission will implement this recommendation when it prepares the FAR for the year ended September 30, 2007.

U.S. Department of Homeland Security

Fiscal 2007 Finding No. 2: Homeland Security Grant Program

Pass-through Entity: Michigan Department of State Police

CFDA: 97.067

Award Number: FY2006

Award Year End: March 31, 2008

Recommendation: The Commission should implement procedures to verify suspension and debarment for all covered transactions.

Action Taken: The Commission agrees with the finding. The Commission has subsequently verified that the party to this contract is not suspended or debarred and has also implemented procedures to ensure the verification of suspension and debarment on all future covered transactions.

U.S. Department of Transportation
January 22, 2008
Page 3

C. FINDINGS—MAJOR FEDERAL AWARD PROGRAMS—Continued

SIGNIFICANT DEFICIENCIES

There were *no* significant deficiencies reported in relation to the major federal award programs.

If the Department of Transportation has questions regarding this plan, please call Susan Stine-Johnson at (231) 722-7878.

Sincerely,

A handwritten signature in black ink that reads "Susan Stine-Johnson". The signature is written in a cursive, flowing style.

Susan Stine-Johnson
Finance Manager

FORM **SF-SAC**
(5-2004)U.S. DEPT. OF COMM.— Econ. and Stat. Admin.— U.S. CENSUS BUREAU
ACTING AS COLLECTING AGENT FOR
OFFICE OF MANAGEMENT AND BUDGET**Data Collection Form for Reporting on
AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS
for Fiscal Year Ending Dates in 2004, 2005, or 2006**

Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

**RETURN
TO****Federal Audit Clearinghouse
1201 E. 10th Street
Jeffersonville, IN 47132****PART I GENERAL INFORMATION (To be completed by auditee, except for Items 4 and 7)****1. Fiscal period ending date for this submission**Month Day Year
09 / 30 / 2007Fiscal Period End Dates Must
Be In 2004, 2005, or 2006**2. Type of Circular A-133 audit**1 ☒ Single audit 2 ☐ Program-specific audit**3. Audit period covered**1 ☒ Annual 2 ☐ Biennial 3 ☐ Other — Months**4. FEDERAL
GOVERNMENT
USE ONLY**Date received by
Federal clearinghouse**5. Auditee Identification Numbers****a. Primary Employer Identification Number (EIN)**

3 8 - 1 9 5 7 1 2 7

b. Are multiple EINs covered in this report? 1 ☐ Yes 2 ☒ No**c. If Part I, Item 5b = "Yes," complete Part I, Item 5c on the continuation sheet on Page 4.****d. Data Universal Numbering System (DUNS) Number**

0 8 - 3 6 9 - 1 5 2 7

e. Are multiple DUNS covered in this report? 1 ☐ Yes 2 ☐ No**f. If Part I, Item 5e = "Yes," complete Part I, Item 5f on the continuation sheet on Page 4.****6. AUDITEE INFORMATION****a. Auditee name** WEST MICHIGAN SHORELINE REGIONAL DEVELOPMENT COMMISSION**b. Auditee address (Number and street)**

316 MORRIS AVE., SUITE 340, P.O. BOX 387

City

MUSKEGON

State

ZIP + 4 Code

MI

4 9 4 4 3 -

c. Auditee contact

Name

SUSAN STINE-JOHNSON

Title

FINANCE MANAGER

d. Auditee contact telephone

(231) 722 - 7878

e. Auditee contact FAX

(231) 722 - 9362

f. Auditee contact E-mail**g. AUDITEE CERTIFICATION STATEMENT** - This is to certify that, to the best of my knowledge and belief, the auditee has: (1) engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, Items 1 and 3; (2) the auditor has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in **Parts I, II, and III** of this data collection form is accurate and complete. I declare that the foregoing is true and correct.Signature of certifying official Date
Month Day Year
Susan Stine-Johnson 1 / 28 / 08

Printed Name of certifying official

SUSAN STINE-JOHNSON

Printed Title of certifying official

FINANCE MANAGER

7. AUDITOR INFORMATION (To be completed by auditor)**a. Auditor name**

BRICKLEY DELONG, PLC

b. Auditor address (Number and street)

316 MORRIS AVE., SUITE 500, P.O. BOX 999

City

MUSKEGON

State

ZIP + 4 Code

MI

4 9 4 4 3 -

c. Auditor contact

Name

TIMOTHY D. ARTER, CPA

Title

PARTNER

d. Auditor contact telephone

(231) 726 - 5800

e. Auditor contact FAX

(231) 722 - 0260

f. Auditor contact E-mail**g. AUDITOR STATEMENT** - The data elements and information included in this form are limited to those prescribed by OMB Circular A-133. The information included in Parts II and III of the form, except for Part III, Items 7, 8, and 9a-9f, was transferred from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is not a substitute for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's report(s), is available in its entirety from the auditee at the address provided in Part I of this form. As required by OMB Circular A-133, the information in **Parts II and III** of this form was entered in this form by the auditor based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.Signature of auditor Date
Month Day Year
Timothy D. Arter, CPA 1 / 28 / 08

for Brickley Delong, PLC

PART II**FINANCIAL STATEMENTS (To be completed by auditor)****1. Type of audit report**

Mark either: 1 ☒ Unqualified opinion **OR**
any combination of: 2 ☐ Qualified opinion 3 ☐ Adverse opinion 4 ☐ Disclaimer of opinion

2. Is a "going concern" explanatory paragraph included in the audit report?1 ☐ Yes 2 ☒ No**3. Is a reportable condition disclosed?**1 ☐ Yes 2 ☒ No – SKIP to Item 5**4. Is any reportable condition reported as a material weakness?**1 ☐ Yes 2 ☐ No**5. Is a material noncompliance disclosed?**1 ☐ Yes 2 ☒ No**PART III****FEDERAL PROGRAMS (To be completed by auditor)****1. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending \$500,000 or more in Federal awards that have separate A-133 audits which are not included in this audit? (AICPA Audit Guide, Chapter 12)**1 ☐ Yes 2 ☒ No**2. What is the dollar threshold to distinguish Type A and Type B programs? (OMB Circular A-133 § .520(b))**

\$ 300,000

3. Did the auditee qualify as a low-risk auditee? (§ .530)1 ☐ Yes 2 ☒ No**4. Is a reportable condition disclosed for any major program? (§ .510(a)(1))**1 ☒ Yes 2 ☐ No –SKIP to Item 6**5. Is any reportable condition reported as a material weakness? (§ .510(a)(1))**1 ☐ Yes 2 ☒ No**6. Are any known questioned costs reported? (§ .510(a)(3) or (4))**1 ☐ Yes 2 ☒ No**7. Were Prior Audit Findings related to **direct** funding shown in the Summary Schedule of Prior Audit Findings? (§ .315(b))**1 ☐ Yes 2 ☒ No**8. Indicate which **Federal** agency(ies) have current year audit findings related to **direct** funding or prior audit findings shown in the Summary Schedule of Prior Audit Findings related to **direct** funding. (Mark (X) all that apply or None)**98 ☐ U.S. Agency for International Development83 ☐ Federal Emergency Management Agency43 ☐ National Aeronautics and Space Administration96 ☐ Social Security Administration10 ☐ Agriculture39 ☐ General Services Administration89 ☐ National Archives and Records Administration19 ☐ U.S. Department of State23 ☐ Appalachian Regional Commission93 ☐ Health and Human Services05 ☐ National Endowment for the Arts20 ☐ Transportation11 ☐ Commerce97 ☐ Homeland Security06 ☐ National Endowment for the Humanities21 ☐ Treasury94 ☐ Corporation for National and Community Service14 ☐ Housing and Urban Development06 ☐ National Endowment for the Humanities82 ☐ United States Information Agency12 ☐ Defense03 ☐ Institute of Museum and Library Services47 ☐ National Science Foundation64 ☐ Veterans Affairs84 ☐ Education15 ☐ Interior07 ☐ Office of National Drug Control Policy00 ☒ None81 ☐ Energy16 ☐ Justice59 ☐ Small Business Administration☐ Other – Specify:66 ☐ Environmental Protection Agency09 ☐ Legal Services Corporation

Each agency identified is required to receive a copy of the reporting package.

In addition, one copy each of the reporting package is required for:

- the Federal Audit Clearinghouse archives ☒
- and, if not marked above, the Federal cognizant agency ☐

Count total number of boxes marked above and submit this number of reporting packages

1

PART III FEDERAL PROGRAMS - Continued

9. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR				10. AUDIT FINDINGS					
Federal Agency Prefix ¹	CFDA Number	Research and development ²	Name of Federal program (d)	Amount expended (e)	Direct award (f)	Major program (g)	If yes, type of audit report ³ (h)	Type(s) of compliance requirement(s) ⁴ (a)	Audit finding reference number(s) ⁵ (b)
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(a)	(b)
1 1	.302	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	ECONOMIC DEVELOPMENT AND SUPPORT FOR PLANNING ORGANIZATIONS	\$ 57,620 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No		O	N/A
1 1	.419	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	COASTAL ZONE MANAGEMENT	\$ 13,297 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No		O	N/A
2 0	.205	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	HIGHWAY PLANNING AND CONSTRUCTION	\$ 370,816 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	U	L	1
2 0	.505	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	METROPOLITAN PLANNING GRANTS	\$ 27,991 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No		O	N/A
9 7	.067	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	HOMELAND SECURITY GRANT PROGRAM	\$ 297,602 .00	1 <input type="checkbox"/> Yes 2 <input checked="" type="checkbox"/> No	1 <input checked="" type="checkbox"/> Yes 2 <input type="checkbox"/> No	U	I	2
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